

EXHIBIT A

BEFORE THE  
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

NW NATURAL  
SUPPORTING MATERIALS

WA Low-Income Program Costs (Amortization)

NWN WUTC Advice No. 24-08 / UG-\_\_\_\_\_

September 13, 2024

# NW NATURAL

## EXHIBIT A

### Supporting Materials

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

NWN WUTC ADVICE NO. 24-08 / UG-\_\_\_\_\_

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NW Natural  
 Rates & Regulatory Affairs  
 2024-2025 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	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
PGA Normalized	Therms in Block	Normal Therms Monthly Average use	Minimum Monthly Charge	CCA Monthly Avg. Credit	Net Minimum Monthly Charge	Current Billing Rates	11/1/2023 Current Average Bill[2]	Proposed 11/1/2024 Rates	Proposed 11/1/2024 GREAT & LEE Average Bill	Proposed 11/1/2024 % Bill Change																																																																																								
Column D	Column B	Column C	Column E	Column G	Column H	Column I	Column J	Column K	Column L																																																																																									
Schedule	Block	A	B	C	D	E	F	G	H	I	J	K	L																																																																																					
1R		329,987	N/A	15.0	\$5.50	\$5.10	\$0.40	\$2,043.02	\$31.03	\$2,051.01	\$31.17		0.5%																																																																																					
1C		15,693	N/A	37.0	\$7.00	\$16.67	(\$9.67)	\$2,043.42	\$65.94	\$2,051.47	\$66.23		0.4%																																																																																					
2R		60,818,465	N/A	57.0	\$8.00	\$19.36	(\$11.36)	\$1,705.21	\$85.84	\$1,710.25	\$86.12		0.3%																																																																																					
3 CFS		20,700,936	N/A	254.0	\$22.00	\$81.50	(\$59.50)	\$1,657.94	\$361.59	\$1,662.29	\$362.72		0.3%																																																																																					
3 FS		218,194	N/A	870.0	\$22.00	\$396.95	(\$374.95)	\$1,594.81	\$1,012.53	\$1,599.88	\$1,016.48		0.4%																																																																																					
27		60,524	N/A	13.0	\$9.00	\$0.00	\$9.00	\$1,448.91	\$27.84	\$1,450.02	\$27.97		0.5%																																																																																					
41C Firm Sales	Block 1	1,451,662	2,000	3,272.0	\$250.00	\$1,244.55	(\$994.55)	\$1,418.83		\$1,422.52																																																																																								
	Block 2	2,356,915	all additional					\$1,360.76		\$1,364.02																																																																																								
	TOTAL							\$3,574.00		\$3,585.52			0.3%																																																																																					
41I Firm Sales	Block 1	380,477	2,000	4,876.0	\$250.00	\$1,492.26	(\$1,242.26)	\$1,316.37		\$1,319.43																																																																																								
	Block 2	848,324	all additional					\$1,270.60		\$1,273.30																																																																																								
	TOTAL							\$5,044.73		\$5,058.61			0.3%																																																																																					
41C Interr Sales	Block 1	0	2,000	0.0	\$250.00	\$1,244.55	(\$994.55)	\$1,385.51		\$1,388.63																																																																																								
	Block 2	0	all additional					\$1,331.69		\$1,334.44																																																																																								
	TOTAL							(\$994.55)		(\$994.55)			0.0%																																																																																					
41I Interr Sales	Block 1	0	2,000	0.0	\$250.00	\$1,492.26	(\$1,242.26)	\$1,310.84		\$1,313.94																																																																																								
	Block 2	0	all additional					\$1,265.98		\$1,268.71																																																																																								
	TOTAL							(\$1,242.26)		(\$1,242.26)			0.0%																																																																																					
41C Firm Trans	Block 1	169,476	2,000	4,715.0	\$500.00	\$1,244.55	(\$744.55)	\$0,887.54		\$0,875.54																																																																																								
	Block 2	283,174	all additional					\$0,841.22		\$0,841.22																																																																																								
	TOTAL							\$3,314.44		\$3,314.44			0.0%																																																																																					
41I Firm Trans	Block 1	0	2,000	0.0	\$500.00	\$1,492.26	(\$992.26)	\$0,875.71		\$0,875.71																																																																																								
	Block 2	0	all additional					\$0,830.80		\$0,830.80																																																																																								
	TOTAL							(\$992.26)		(\$992.26)			0.0%																																																																																					
42C Firm Sales	Block 1	665,308	10,000	20,815.0	\$1,300.00	\$10,512.74	(\$9,212.74)	\$1,179.42		\$1,181.29																																																																																								
	Block 2	902,132	20,000					\$1,153.30		\$1,154.97																																																																																								
	Block 3	353,351	20,000					\$1,103.37		\$1,102.65																																																																																								
	Block 4	77,473	100,000					\$1,067.16		\$1,068.20																																																																																								
	Block 5	0	600,000					\$1,021.58		\$1,022.26																																																																																								
	Block 6	0	all additional					\$0,964.59		\$0,964.84																																																																																								
	TOTAL							\$15,054.40		\$15,091.16			0.2%																																																																																					
42I Firm Sales	Block 1	966,970	10,000	13,556.0	\$1,300.00	\$13,852.77	(\$12,552.77)	\$1,105.16		\$1,107.38																																																																																								
	Block 2	708,323	20,000					\$1,086.91		\$1,088.90																																																																																								
	Block 3	102,042	20,000					\$1,050.63		\$1,052.16																																																																																								
	Block 4	12,115	100,000					\$1,026.75		\$1,027.97																																																																																								
	Block 5	0	600,000					\$0,994.94		\$0,995.75																																																																																								
	Block 6	0	all additional					\$0,951.11		\$0,954.42																																																																																								
	TOTAL							\$2,363.88		\$2,393.16			1.2%																																																																																					
42C Firm Trans	Block 1	251,608	10,000	166,388.0	\$1,550.00	\$10,512.74	(\$8,962.74)	\$0,656.83		\$0,656.83																																																																																								
	Block 2	503,215	20,000					\$0,640.19		\$0,640.19																																																																																								
	Block 3	503,215	20,000					\$0,607.06		\$0,607.06																																																																																								
	Block 4	736,618	100,000					\$0,585.27		\$0,585.27																																																																																								
	Block 5	0	600,000					\$0,556.21		\$0,556.21																																																																																								
	Block 6	0	all additional					\$0,519.88		\$0,519.88																																																																																								
	TOTAL							\$90,192.73		\$90,192.73			0.0%																																																																																					
42I Firm Trans	Block 1	1,054,570	10,000	86,701.0	\$1,550.00	\$13,852.77	(\$12,302.77)	\$0,654.08		\$0,654.08																																																																																								
	Block 2	1,523,772	20,000					\$0,637.72		\$0,637.72																																																																																								
	Block 3	1,376,179	20,000					\$0,605.15		\$0,605.15																																																																																								
	Block 4	3,236,161	100,000					\$0,583.76		\$0,583.76																																																																																								
	Block 5	1,132,591	600,000					\$0,555.19		\$0,555.19																																																																																								
	Block 6	0	all additional					\$0,519.90		\$0,519.90																																																																																								
	TOTAL							\$40,520.01		\$40,520.01			0.0%																																																																																					
42C Interr Sales	Block 1	256,616	10,000	41,596.0	\$1,300.00	\$10,512.74	(\$9,212.74)	\$1,133.50		\$1,134.95																																																																																								
	Block 2	488,108	20,000					\$1,112.59		\$1,113.89																																																																																								
	Block 3	219,844	20,000					\$1,070.92		\$1,071.91																																																																																								
	Block 4	33,747	100,000					\$1,043.51		\$1,044.31																																																																																								
	Block 5	0	600,000					\$1,007.02		\$1,007.56																																																																																								
	Block 6	0	all additional					\$0,961.38		\$0,961.57																																																																																								
	TOTAL							\$36,792.45		\$36,844.43			0.1%																																																																																					
42I Interr Sales	Block 1	124,246	10,000	16,942.0	\$1,300.00	\$13,852.77	(\$12,552.77)	\$1,105.85		\$1,107.67																																																																																								
	Block 2	79,054	20,000					\$1,087.91		\$1,089.55																																																																																								
	Block 3	0	20,000					\$1,052.23		\$1,053.49																																																																																								
	Block 4	0	100,000					\$1,028.76		\$1,029.76																																																																																								
	Block 5	0	600,000					\$0,997.43		\$0,998.09																																																																																								
	Block 6	0	all additional					\$0,958.32		\$0,958.58																																																																																								
	TOTAL							\$6,058.00		\$6,087.59			0.5%																																																																																					
42C Inter Trans	Block 1	0	10,000	0.0	\$1,550.00	\$10,512.74	(\$8,962.74)	\$0,643.56		\$0,643.56																																																																																								
	Block 2	0	20,000					\$0,628.32		\$0,628.32																																																																																								
	Block 3	0	20,000					\$0,597.96		\$0,597.96																																																																																								
	Block 4	0	100,000					\$0,577.98		\$0,577.98																																																																																								
	Block 5	0	600,000					\$0,551.36		\$0,551.36																																																																																								
	Block 6	0	all additional					\$0,518.05		\$0,518.05																																																																																								
	TOTAL							(\$8,962.74)		(\$8,962.74)			0.0%																																																																																					
42I Inter Trans	Block 1	978,826	10,000	81,522.0	\$1,550.00	\$13,852.77	(\$12,302.77)	\$0,646.63		\$0,646.63																																																																																								
	Block 2	1,713,725	20,000					\$0,631.06		\$0,631.06																																																																																								
	Block 3	1,330,900	20,000					\$0,600.05		\$0,600.05																																																																																								
	Block 4	3,813,650	100,000					\$0,579.68		\$0,579.68																																																																																								
	Block 5	1,945,361	600,000					\$0,553.48		\$0,553.48																																																																																								
	Block 6	0	all additional					\$0,518.48		\$0,518.48																																																																																								
	TOTAL							\$37,058.40		\$37,058.40			0.0%																																																																																					
43 Firm Trans		0	N/A	0.0	\$38,000.00		\$38,000.00	\$0,503.13	\$38,000.00	\$0,503.13	\$38,000.00		0.0%																																																																																					
43 Interr Trans		0	N/A	0.0	\$38,000.00		\$38,000.00	\$0,503.13	\$38,000.00	\$0,503.13	\$38,000.00		0.0%																																																																																					
	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.

[2] Assumes customer receives CCA credit.

Sources:

Direct Inputs	per Tariff	per Tariff
Rates in summary	Column A	

**NW Natural**  
**Rates & Regulatory Affairs**  
**2024-2025 PGA Filing - Washington: September Filing**  
**Summary of Deferred Accounts**

	Balance	Sep-Oct	Sep-Oct	Estimated	Estimated	Total	Amounts	Amounts	
Account	8/31/2024	Estimated	Interest	Balance	Interest	Estimated	Excluded from	Included in	
A	B	Activity	D	10/31/2024	During	Amount for	PGA Filing	PGA Filing	
		C		E	Amortization	(Refund) or	H	I	
				E = sum B thru D	F	Collection			
					8.50%	G = E + F			
						Excl. Rev Sens			
1									
2	<b>DSM &amp; LOW INCOME PROGRAMS</b>								
3	151822 WA LOW INCOME BILL PAY ASSIST (GREAT)	743,039	0	10,564	753,602				
4	151824 WA GREAT AMORTIZATION	84,232	(46,194)	928	38,967				
5		827,271	(46,194)	11,492	792,569	36,963	829,532	829,532	
6									
7	151890 WA WA-LIEE PROGRAM	98,201	0	1,396	99,597				
8	151892 AMORT WA-LIEE PROGRAM	8,176	(2,334)	103	5,944				
9		106,377	(2,334)	1,499	105,541	4,922	110,463	110,463	
10									

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Low Income Bill Pay Assistance (GREAT)  
 Account Number: 151822  
 Program under Schedule J  
 Temp Increment under Schedule 230

1	Debit	(Credit)			Interest			
2					Rate	Interest	Activity	Balance
3					(e1)	(e2)	(f)	(g)
4	Month/Year	Note	Deferral	Transfers				
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
174	Nov-23	NEW <b>(1)</b>	(610.44)	(509,916.13)	8.35%	(16.96)	(510,543.53)	(2,760.13)
175	Dec-23		150,416.80		8.35%	504.12	150,920.92	148,160.79
176	Jan-24		106,001.47		8.50%	1,424.89	107,426.36	255,587.15
177	Feb-24		82,319.53		8.50%	2,101.96	84,421.49	340,008.64
178	Mar-24		14,021.18		8.50%	2,458.05	16,479.23	356,487.87
179	Apr-24		90,635.52		8.50%	2,846.12	93,481.64	449,969.51
180	May-24		147,354.65		8.50%	3,709.17	151,063.82	601,033.33
181	Jun-24		58,209.95		8.50%	4,463.48	62,673.43	663,706.76
182	Jul-24		42,718.97		8.50%	4,852.55	47,571.52	711,278.28
183	Aug-24		26,627.99		8.50%	5,132.53	31,760.52	743,038.80
184	Sep-24				8.50%	5,263.19	5,263.19	748,301.99
185	Oct-24				8.50%	5,300.47	5,300.47	753,602.46

186  
 187 **History truncated for ease of viewing**

188  
 189 **Notes**

190 **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: 151824  
 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)
189	Nov-23	NEW <b>(1)</b>	(14,733.32)	509,916.13	8.35%	3,496.91	498,679.72	458,505.92
190	Dec-23		(64,198.02)		8.35%	2,967.08	(61,230.94)	397,274.98
191	Jan-24		(79,489.03)		8.50%	2,532.51	(76,956.52)	320,318.46
192	Feb-24		(70,100.07)		8.50%	2,020.65	(68,079.42)	252,239.04
193	Mar-24		(59,177.65)		8.50%	1,577.11	(57,600.54)	194,638.50
194	Apr-24		(39,063.60)		8.50%	1,240.34	(37,823.26)	156,815.24
195	May-24		(30,200.53)		8.50%	1,003.81	(29,196.72)	127,618.52
196	Jun-24		(20,486.84)		8.50%	831.41	(19,655.43)	107,963.09
197	Jul-24		(13,528.51)		8.50%	716.83	(12,811.68)	95,151.41
198	Aug-24		(11,552.30)		8.50%	633.07	(10,919.23)	84,232.18
199	Sep-24	<i>Forecasted</i>	<i>(14,905.07)</i>		8.50%	543.86	(14,361.21)	69,870.97
200	Oct-24	<i>Forecasted</i>	<i>(31,288.50)</i>		8.50%	384.11	(30,904.39)	38,966.58

188  
 189

190 **History truncated for ease of viewing**

191

192 **Notes**

193 **1** - Transfer in amounts from account 186234 approved for amortization.

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington WA-LIEE  
 Account Number: 151890  
 Program under Schedule I  
 Temp Increment under Schedule 230

1	Debit	(Credit)										
2												
3					Interest		2023	2024	Total	2023	2024	
4	Month/Year	Note	Accumulation	Transfers	Rate	Interest	Calendar	Calendar	Activity	Balance	Calendar	Calendar
5							Interest	Interest			Balance	Balance
6												
7	Beginning Balance											
182	Nov-23	<b>1</b>	0.00	(10,620.97)	8.35%	636.98	636.98		(9,983.99)	92,179.49	92,179.49	
183	Dec-23		0.00		8.35%	641.42	641.42		641.42	92,820.91	92,820.91	
184	Jan-24		0.00		8.50%	657.48	645.88	11.60	657.48	93,478.39	93,466.79	11.60
185	Feb-24		0.00		8.50%	662.14	662.06	0.08	662.14	94,140.53	94,128.85	11.68
186	Mar-24		0.00		8.50%	666.83	666.75	0.08	666.83	94,807.36	94,795.60	11.76
187	Apr-24		0.00		8.50%	671.55	671.47	0.08	671.55	95,478.91	95,467.07	11.84
188	May-24		5,113.25		8.50%	694.42	676.23	18.19	5,807.67	101,286.58	96,143.30	5,143.28
189	Jun-24		5,702.52		8.50%	737.64	681.02	56.62	6,440.16	107,726.74	96,824.32	10,902.42
190	Jul-24		0.00		8.50%	763.06	685.84	77.22	763.06	108,489.80	97,510.16	10,979.64
191	Aug-24		0.00		8.50%	768.47	690.70	77.77	768.47	109,258.27	98,200.86	11,057.41
192	Sep-24				8.50%	773.91	695.59	78.32	773.91	110,032.18	98,896.45	11,135.73
193	Oct-24				8.50%	779.39	700.52	78.87	779.39	110,811.57	99,596.97	11,214.60

194  
 195 **History truncated for ease of viewing**

196  
 197 **Notes**

198 **1** - Transferred authorized balance to account 186315 for amortization.  
 199



Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington WA-LIEE Amortization  
 Account Number: 151892  
 Program under Schedule I  
 Temp Increment under Schedule 230

1	Debit	(Credit)						
2								
3					Interest			
4	Month/Year	Note	Accumulation	Transfers	Rate	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
176	Nov-23	<b>NEW (1)</b>	(743.80)	10,620.97	8.35%	71.32	9,948.49	26,836.73
177	Dec-23		(3,241.85)		8.35%	175.46	(3,066.39)	23,770.34
178	Jan-24		(4,013.32)		8.50%	154.16	(3,859.16)	19,911.18
179	Feb-24		(3,540.21)		8.50%	128.50	(3,411.71)	16,499.47
180	Mar-24		(2,988.55)		8.50%	106.29	(2,882.26)	13,617.21
181	Apr-24		(1,973.01)		8.50%	89.47	(1,883.54)	11,733.67
182	May-24		(1,525.39)		8.50%	77.71	(1,447.68)	10,285.99
183	Jun-24		(1,034.92)		8.50%	69.19	(965.73)	9,320.26
184	Jul-24		(683.77)		8.50%	63.60	(620.17)	8,700.09
185	Aug-24		(584.01)		8.50%	59.56	(524.45)	8,175.64
186	Sep-24	<i>Forecasted</i>	(753.22)		8.50%	55.24	(697.98)	7,477.66
187	Oct-24	<i>Forecasted</i>	(1,580.61)		8.50%	47.37	(1,533.24)	5,944.42

188  
 189 **History truncated for ease of viewing**

190  
 191 **Notes**

192 **1** - Transfer in amounts from account 186314 approved for amortization.

**NW Natural**  
**Rates & Regulatory Affairs**  
**2024-25 Washington: September Filing**  
**Tariff Advice 24-08: Schedule 230 Effects on Revenue**

	<u>Amount</u>
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<b><u>Temporary Increments</u></b>	
<u>Removal of Current Temporary Increments</u>	
Amortization of WA Low Income Programs	(548,539)
<u>Addition of Proposed Temporary Increments</u>	
Amortization of WA Low Income Programs	<u>982,815</u>
<b>TOTAL OF ALL COMPONENTS OF RATE CHANGES</b>	<b><u><u>\$434,276</u></u></b>
<b>2023 Washington CBR Normalized Total Revenues</b>	<b>\$121,797,100</b>
<b>Effect of this filing, as a percentage change</b>	<b>0.36%</b>