

EXHIBIT A

BEFORE THE
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

NW NATURAL
SUPPORTING MATERIALS

WA Low-Income Program Costs (Amortization)

NWN WUTC Advice No. 22-06 / UG-_____

September 14, 2022

NW NATURAL

EXHIBIT A

Supporting Materials

WA Low-Income Program Costs (AMORTIZATION)

NWN WUTC ADVICE NO. 22-06 / UG-_____

Description	Page
Calculation of Increments Allocated on the Equal Percentage of Margin Basis	1
Calculation of Effect on Customer Average Bill by Rate Schedule	2
Summary of Deferred Accounts	3
186314 Deferral – Washington Low Income Energy Efficiency	4
186315 Washington Low Income Energy Efficiency Amortization	5
186234 Washington Low Income Bill Pay Assistance (GREAT)	6
186235 Amortization – Washington Low Income Bill Pay Assistance (GREAT)	7
Effects on Revenue	8

NW Natural
 Rates & Regulatory Affairs
 2022-2023 PGA Filing - Washington: September Filing
 Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS

		Billing		Low Income Bill Pay Assistance (GREAT)			WA-LIEE		
		PGA	Rate from	Proposed Amount:	908,154	Temporary Increments	(361,332)	Temporary Increments	
		Volumes page,	Rates page,	Revenue Sensitive Multiplier:	4.357%	add revenue sensitive factor	4.357%	add revenue sensitive factor	
		Column D	Column A	Amount to Amortize:	949,524	All sales	(377,792)	All sales	
Schedule	Block	A	B	Multiplier	Allocation to RS	Increment	Multiplier	Allocation to RS	Increment
				M	N	O	P	Q	R
1R		271,947	\$1,34747	1.0	\$5,412	\$0.01990	1.0	(\$2,153)	(\$0.00792)
1C		26,596	\$1,36829	1.0	\$439	\$0.01651	1.0	(\$175)	(\$0.00658)
2R		59,339,066	\$1,05147	1.0	\$693,526	\$0.01169	1.0	(\$275,937)	(\$0.00465)
3 CFS		18,510,467	\$1,02282	1.0	\$193,462	\$0.01045	1.0	(\$76,974)	(\$0.00416)
3 IFS		468,493	\$0,97858	1.0	\$4,334	\$0.00925	1.0	(\$1,724)	(\$0.00368)
27		220,539	\$0,78957	1.0	\$1,853	\$0.00840	1.0	(\$737)	(\$0.00334)
41C Firm Sales	Block 1	1,710,731	\$0,79066	1.0	\$28,819	\$0.00822	1.0	(\$11,466)	(\$0.00327)
	Block 2	2,037,786	\$0,73819	1.0		\$0.00724	1.0		(\$0.00288)
41C Interr Sales	Block 1	0	\$0,81381	1.0	\$0	\$0.00798	1.0	\$0	(\$0.00318)
	Block 2	0	\$0,76287	1.0		\$0.00703	1.0		(\$0.00280)
41C Firm Trans	Block 1	163,493	\$0,37100	0.0	\$0	\$0.00000	0.0	\$0	\$0.00000
	Block 2	280,928	\$0,32688	0.0		\$0.00000	0.0		\$0.00000
41I Firm Trans	Block 1	0	\$0,36337	0.0	\$0	\$0.00000	0.0	\$0	\$0.00000
	Block 2	0	\$0,32015	0.0		\$0.00000	0.0		\$0.00000
41I Firm Sales	Block 1	0	\$0,71891	1.0	\$0	\$0.00770	1.0	\$0	(\$0.00306)
	Block 2	0	\$0,67496	1.0		\$0.00678	1.0		(\$0.00270)
41I Interr Sales	Block 1	0	\$0,74958	1.0	\$0	\$0.00755	1.0	\$0	(\$0.00300)
	Block 2	0	\$0,70628	1.0		\$0.00665	1.0		(\$0.00265)
42C Firm Sales	Block 1	672,392	\$0,56289	1.0	\$6,726	\$0.00462	1.0	(\$2,676)	(\$0.00184)
	Block 2	721,398	\$0,54046	1.0		\$0.00414	1.0		(\$0.00165)
	Block 3	191,980	\$0,49586	1.0		\$0.00317	1.0		(\$0.00126)
	Block 4	8,502	\$0,46651	1.0		\$0.00254	1.0		(\$0.00101)
	Block 5	0	\$0,42739	1.0		\$0.00169	1.0		(\$0.00067)
	Block 6	0	\$0,37846	1.0		\$0.00063	1.0		(\$0.00025)
42I Firm Sales	Block 1	1,685,063	\$0,51347	1.0	\$11,010	\$0.00378	1.0	(\$4,381)	(\$0.00150)
	Block 2	1,177,850	\$0,49624	1.0		\$0.00338	1.0		(\$0.00135)
	Block 3	242,671	\$0,46194	1.0		\$0.00259	1.0		(\$0.00103)
	Block 4	15,978	\$0,43938	1.0		\$0.00207	1.0		(\$0.00083)
	Block 5	0	\$0,40932	1.0		\$0.00138	1.0		(\$0.00055)
	Block 6	0	\$0,37170	1.0		\$0.00052	1.0		(\$0.00021)
42C Firm Trans	Block 1	240,000	\$0,14961	0.0	\$0	\$0.00000	0.0	\$0	\$0.00000
	Block 2	480,000	\$0,13392	0.0		\$0.00000	0.0		\$0.00000
	Block 3	463,625	\$0,10270	0.0		\$0.00000	0.0		\$0.00000
	Block 4	605,238	\$0,08217	0.0		\$0.00000	0.0		\$0.00000
	Block 5	0	\$0,05479	0.0		\$0.00000	0.0		\$0.00000
	Block 6	0	\$0,02054	0.0		\$0.00000	0.0		\$0.00000
42I Firm Trans	Block 1	831,868	\$0,14867	0.0	\$0	\$0.00000	0.0	\$0	\$0.00000
	Block 2	1,048,771	\$0,13307	0.0		\$0.00000	0.0		\$0.00000
	Block 3	923,544	\$0,10205	0.0		\$0.00000	0.0		\$0.00000
	Block 4	2,446,349	\$0,08165	0.0		\$0.00000	0.0		\$0.00000
	Block 5	1,386,714	\$0,05443	0.0		\$0.00000	0.0		\$0.00000
	Block 6	0	\$0,02041	0.0		\$0.00000	0.0		\$0.00000
42C Interr Sales	Block 1	235,603	\$0,56372	1.0	\$3,037	\$0.00381	1.0	(\$1,208)	(\$0.00152)
	Block 2	440,807	\$0,54503	1.0		\$0.00341	1.0		(\$0.00136)
	Block 3	191,593	\$0,50781	1.0		\$0.00262	1.0		(\$0.00104)
	Block 4	63,452	\$0,48334	1.0		\$0.00209	1.0		(\$0.00083)
	Block 5	0	\$0,45073	1.0		\$0.00140	1.0		(\$0.00056)
	Block 6	0	\$0,40995	1.0		\$0.00052	1.0		(\$0.00021)
42I Interr Sales	Block 1	138,034	\$0,54885	1.0	\$907	\$0.00400	1.0	(\$361)	(\$0.00159)
	Block 2	98,885	\$0,53172	1.0		\$0.00358	1.0		(\$0.00143)
	Block 3	0	\$0,49762	1.0		\$0.00275	1.0		(\$0.00109)
	Block 4	0	\$0,47520	1.0		\$0.00220	1.0		(\$0.00088)
	Block 5	0	\$0,44528	1.0		\$0.00147	1.0		(\$0.00058)
	Block 6	0	\$0,40790	1.0		\$0.00055	1.0		(\$0.00022)
42C Inter Trans	Block 1	0	\$0,13990	0.0	\$0	\$0.00000	0.0	\$0	\$0.00000
	Block 2	0	\$0,12524	0.0		\$0.00000	0.0		\$0.00000
	Block 3	0	\$0,09604	0.0		\$0.00000	0.0		\$0.00000
	Block 4	0	\$0,07684	0.0		\$0.00000	0.0		\$0.00000
	Block 5	0	\$0,05124	0.0		\$0.00000	0.0		\$0.00000
	Block 6	0	\$0,01920	0.0		\$0.00000	0.0		\$0.00000
42I Inter Trans	Block 1	762,322	\$0,14206	0.0	\$0	\$0.00000	0.0	\$0	\$0.00000
	Block 2	1,416,561	\$0,12716	0.0		\$0.00000	0.0		\$0.00000
	Block 3	1,182,116	\$0,09751	0.0		\$0.00000	0.0		\$0.00000
	Block 4	3,080,777	\$0,07802	0.0		\$0.00000	0.0		\$0.00000
	Block 5	1,407,909	\$0,05202	0.0		\$0.00000	0.0		\$0.00000
	Block 6	0	\$0,01950	0.0		\$0.00000	0.0		\$0.00000
43 Firm Trans		0	\$0,00495	0.0	\$0	\$0.00000	0.0	\$0	\$0.00000
43 Interr Trans		0	\$0,00495	0.0	\$0	\$0.00000	0.0	\$0	\$0.00000
Intentionally blank									
Totals		105,190,049			\$53,845,186	\$949,525		\$53,845,186	(\$377,792)

76

77

78

79 **Sources for line 2 above:**

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

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

NW Natural
Rates & Regulatory Affairs
2022-2023 PGA Filing - Washington: September Filing
Summary of Deferred Accounts

	Balance 8/31/2022	Sep-Oct Estimated Activity	Sep-Oct Interest	Estimated Balance 10/31/2022	Estimated Interest During Amortization	Total Estimated Amount for (Refund) or Collection	Amounts Excluded from PGA Filing	Amounts Included in PGA Filing
Account A	B	C	D	E	F	G	H	I
				E = sum B thru D	3.60%	G = E + F		
1								
2						Excl. Rev Sens		
3	DSM & LOW INCOME PROGRAMS							
3	186234 WA LOW INCOME BILL PAY ASSIST (GREAT)	475,835	0	2,859	478,694			
4	186235 WA GREAT AMORTIZATION	416,846	(7,337)	2,487	411,996			
5		892,681	(7,337)	5,346	890,690	17,464	908,154	908,154
6								
7	186314 WA WA-LIEE PROGRAM (2021 program year only)	79,221	0	476	79,697			
8	186315 AMORT WA-LIEE PROGRAM	(384,442)	(47,211)	(2,427)	(434,080)			
9		(305,222)	(47,211)	(1,951)	(354,384)	(6,948)	(361,332)	(361,332)

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										2021	2022	2021	2022
3	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Calendar Interest	Calendar Interest	Total Activity	Balance	Calendar Balance	Calendar Balance	
4	(a)	(b)	(c)	(d)	(e1)	(e2)	(e9)		(f)	(g1)		(g8)	
5													
6													
7	Beginning Balance												
160	Jan-22		-		3.25%	209.84	209.84	0.00	209.84	77,689.72	77,689.72	0.00	
161	Feb-22		3,087.23		3.25%	214.59	210.41	4.18	3,301.82	80,991.54	77,900.13	3,091.41	
162	Mar-22		79.83		3.25%	219.46	210.98	8.48	299.29	81,290.83	78,111.11	3,179.72	
163	Apr-22		79.83		3.25%	220.27	211.55	8.72	300.10	81,590.93	78,322.66	3,268.27	
164	May-22		212.88		3.25%	221.26	212.12	9.14	434.14	82,025.07	78,534.78	3,490.29	
165	Jun-22		789.58		3.25%	223.22	212.70	10.52	1,012.80	83,037.87	78,747.48	4,290.39	
166	Jul-22		159.66		3.60%	249.35	236.24	13.11	409.01	83,446.88	78,983.72	4,463.16	
167	Aug-22		1,346.95		3.60%	252.36	236.95	15.41	1,599.31	85,046.19	79,220.67	5,825.52	
168	Sep-22				3.60%	255.14	237.66	17.48	255.14	85,301.33	79,458.33	5,843.00	
169	Oct-22				3.60%	255.90	238.37	17.53	255.90	85,557.23	79,696.70	5,860.53	

170
 171 **History truncated for ease of viewing**
 172

173 **Notes**

174 **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					Interest			
4	Month/Year	Note	Accumulation	Transfers	Rate	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
150	Nov-21	NEW	(15,181.06)	62,842.69	3.25%	149.64	47,811.27	50,874.04
151	Dec-21		(62,622.86)		3.25%	52.98	(62,569.88)	(11,695.84)
152	Jan-22		(92,432.50)		3.25%	(156.85)	(92,589.35)	(104,285.19)
153	Feb-22		(74,105.45)		3.25%	(382.79)	(74,488.24)	(178,773.43)
154	Mar-22		(62,807.70)		3.25%	(569.23)	(63,376.93)	(242,150.36)
155	Apr-22		(46,471.37)		3.25%	(718.75)	(47,190.12)	(289,340.48)
156	May-22		(40,278.06)		3.25%	(838.17)	(41,116.23)	(330,456.71)
157	Jun-22		(24,021.02)		3.25%	(927.52)	(24,948.54)	(355,405.25)
158	Jul-22		(15,386.55)		3.60%	(1,089.30)	(16,475.85)	(371,881.10)
159	Aug-22		(11,428.41)		3.60%	(1,132.79)	(12,561.20)	(384,442.30)
160	Sep-22	forecast	(15,204.18)		3.60%	(1,176.13)	(16,380.31)	(400,822.61)
161	Oct-22	forecast	(32,007.16)		3.60%	(1,250.48)	(33,257.64)	(434,080.25)

162
 163 **History truncated for ease of viewing**

164
 165 **Notes**

166 **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					Interest			
4	Month/Year	Note	Deferral	Transfers	Rate	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
149	Nov-21	1	22,876.82	(473,241.01)	3.25%	93.09	(450,271.10)	45,902.30
150	Dec-21		(1,286.87)		3.25%	122.58	(1,164.29)	44,738.01
151	Jan-22		105,475.46		3.25%	264.00	105,739.46	150,477.47
152	Feb-22		36,668.17		3.25%	457.20	37,125.37	187,602.84
153	Mar-22		55,737.04		3.25%	583.57	56,320.61	243,923.45
154	Apr-22		60,644.63		3.25%	742.75	61,387.38	305,310.83
155	May-22		46,125.05		3.25%	889.34	47,014.39	352,325.22
156	Jun-22		45,088.09		3.25%	1,015.27	46,103.36	398,428.58
157	Jul-22		35,544.99		3.60%	1,248.60	36,793.59	435,222.17
158	Aug-22		39,247.87		3.60%	1,364.54	40,612.41	475,834.58
159	Sep-22				3.60%	1,427.50	1,427.50	477,262.08
160	Oct-22				3.60%	1,431.79	1,431.79	478,693.87

161
 162 **History truncated for ease of viewing**

163
 164 **Notes**

165 **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

	Debit	(Credit)						
	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
163	Nov-21	new (1)	(2,359.96)	473,241.01	3.25%	1,278.50	472,159.55	472,768.24
164	Dec-21		(9,734.47)		3.25%	1,267.23	(8,467.24)	464,301.00
165	Jan-22		(14,368.34)		3.25%	1,238.02	(13,130.32)	451,170.68
166	Feb-22		(11,518.50)		3.25%	1,206.32	(10,312.18)	440,858.50
167	Mar-22		(9,761.61)		3.25%	1,180.77	(8,580.84)	432,277.66
168	Apr-22		(7,222.24)		3.25%	1,160.97	(6,061.27)	426,216.39
169	May-22		(6,258.52)		3.25%	1,145.86	(5,112.66)	421,103.73
170	Jun-22		(3,731.14)		3.25%	1,135.44	(2,595.70)	418,508.03
171	Jul-22		(2,389.07)		3.60%	1,251.94	(1,137.13)	417,370.90
172	Aug-22		(1,774.04)		3.60%	1,249.45	(524.59)	416,846.31
173	Sep-22	forecast	(2,361.53)		3.60%	1,247.00	(1,114.53)	415,731.78
174	Oct-22	forecast	(4,975.74)		3.60%	1,239.73	(3,736.01)	411,995.77

175
 176 **History truncated for ease of viewing**

177
 178 **Notes**

179 **1** - Transfer in amounts from account 186234 approved for amortization.

