EXHIBIT A

BEFORE THE WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

NW NATURAL SUPPORTING MATERIALS

Adjustment to Rates for Property Sales

NWN WUTC Advice No. 24-11 / UG-_____ September 13, 2024

NW NATURAL

EXHIBIT A

Supporting Materials

Adjustment to Rates for Property Sales

NWN WUTC ADVICE NO. 24-11 / UG-____

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NW Natural Rates & Regulatory Affairs 2024-2025 PGA Filing - Washington: September Filing Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS

		PGA	Billing Rate from	WACOG & Demand from	Temps from Temporary						Proposed Amount:	(54 111)	Temporary In	
		Volumes page,	Rates page,	Rates page,	Increment page,	MARGIN	Volumetric	Customer		Total	Revenue Sensitive Multiplier:		add revenue	
		Column D	Column A	Column B+C+D	Column A	Rate	Margin		Customers	Margin	Amount to Amortize:		All Customers	
						E=B-C-D						Multiplier	ocation to	Increme
Schedule	Block	A 220.007	B (2.04202	C	D COLETO	É 0.03363	F = E * A	G CC		I = (G*H*12)+F		S 1.0	(\$200)	U
1R 1C		329,987	\$2.04202 \$2.04342	\$0.57282 \$0.57282		\$0.83362	\$275,084 \$13,530	\$5.50 \$7.00	1,878	\$399,032 \$16,470		1.0	(\$366)	(0
2R		15,693 60,818,465	\$1.70521	\$0.57282			\$33,911,160	\$8.00	88,378	\$42,395,448		1.0	(\$15) (\$38,845)	(0
3 CFS		20,700,936	\$1.65784	\$0.57282			\$11,032,564	\$22.00	6,785	\$12,823,804		1.0	(\$11,750)	(0
3 IFS		219,194	\$1.59481	\$0.57282		\$0.54335	\$119,099	\$22.00	21	\$124,643		1.0	(\$114)	(0
27		60,524	\$1.44891	\$0.57282		\$0.31164	\$18,862	\$9.00	390	\$60,982		1.0	(\$56)	(0
41C Firm Sales	Block 1	1,451,662	\$1.41883	\$0.47117	\$0.53202	\$0.41564	\$1,466,566	\$250	97	\$1,757,566		1.0	(\$1,610)	(0
	Block 2	2,356,915	\$1.36076	\$0.47117	\$0.52335	\$0.36624						1.0		(0
41I Firm Sales	Block 1	380,477	\$1.31637	\$0.47117		\$0.37109	\$418,576	\$250.00	21	\$481,576		1.0	(\$441)	(0
	Block 2	848,324	\$1.27060	\$0.47117		\$0.32698						1.0		(0
41C Interr Sales	Block 1	0	\$1.38551	\$0.47117		\$0.38413	\$0	\$250.00	0	\$0		1.0	\$0	(0
441 Intera Calas	Block 2	0	\$1.33169	\$0.47117		\$0.33845	\$0	¢250.00	0	\$0		1.0	\$0	(0
41I Interr Sales	Block 1 Block 2	0	\$1.31084 \$1.26598	\$0.47117 \$0.47117		\$0.36340 \$0.32017	ŞU	\$250.00	U	\$0		1.0 1.0	ŞU	(O (O
41C Firm Trans	Block 1	169,476	\$0.88754	\$0.00000		\$0.37785	\$158,308	\$500.00	8	\$206,308		1.0	(\$189)	(0
420111111111111111111111111111111111111	Block 2	283,174	\$0.84122	\$0.00000		\$0.33291	7130,300	\$300.00	Ü	\$200,500		1.0	(9203)	(0
41I Firm Trans	Block 1	0	\$0.87571	\$0.00000		\$0.36781	\$0	\$500.00	0	\$0		1.0	\$0	(0
	Block 2	0	\$0.83080	\$0.00000		\$0.32406						1.0		(0
42C Firm Sales	Block 1	665,308	\$1.17942	\$0.47117		\$0.20585	\$361,878	\$1,300.00	8	\$486,678		1.0	(\$446)	(0
	Block 2	902,132	\$1.15330	\$0.47117		\$0.18426						1.0		(0
	Block 3	353,351	\$1.10137	\$0.47117		\$0.14133						1.0		(0
	Block 4	77,473	\$1.06716	\$0.47117		\$0.11305						1.0		(0
	Block 5	0	\$1.02158	\$0.47117		\$0.07536						1.0		(0
431 Fires Calas	Block 6	066.070	\$0.96459	\$0.47117		\$0.02825	6370 702	¢1 200 00	11	Ć4E0 202		1.0	(¢413)	(0
42I Firm Sales	Block 1 Block 2	966,970 708,323	\$1.10516 \$1.08691	\$0.47117 \$0.47117		\$0.16617 \$0.14874	\$278,782	\$1,300.00	11	\$450,382		1.0 1.0	(\$413)	(O (O
	Block 3	102,042	\$1.05063	\$0.47117		\$0.14874						1.0		(0
	Block 4	12,115	\$1.02675	\$0.47117		\$0.09125						1.0		(0
	Block 5	0	\$0.99494	\$0.47117		\$0.06085						1.0		(0
	Block 6	0	\$0.95511	\$0.47117	\$0.46114	\$0.02280						1.0		(0
42C Firm Trans	Block 1	251,608	\$0.65683	\$0.00000	\$0.50241	\$0.15442	\$224,401	\$1,550.00	1	\$243,001		1.0	(\$223)	(0
	Block 2	503,215	\$0.64019	\$0.00000		\$0.13824						1.0		(0
	Block 3	503,215	\$0.60706	\$0.00000		\$0.10600						1.0		(0
	Block 4	738,618	\$0.58527	\$0.00000		\$0.08481						1.0		(0
	Block 5	0	\$0.55621	\$0.00000		\$0.05654						1.0		(0
421 Firm Trees	Block 6	1,054,570	\$0.51988	\$0.00000		\$0.02120	Ć042 101	Ć1 FF0 00	8	Ć000 001		1.0	(¢000)	(0
42I Firm Trans	Block 1 Block 2	1,054,570	\$0.65408 \$0.63772	\$0.00000 \$0.00000		\$0.15161 \$0.13571	\$842,181	\$1,550.00	8	\$990,981		1.0	(\$908)	(O (O
	Block 3	1,376,179	\$0.60515	\$0.00000		\$0.13371						1.0		(0
	Block 4	3,236,161	\$0.58376	\$0.00000		\$0.08326						1.0		(0
	Block 5	1,132,591	\$0.55519	\$0.00000		\$0.05550						1.0		(0
	Block 6	0	\$0.51950	\$0.00000		\$0.02082						1.0		(0
42C Interr Sales	Block 1	256,616	\$1.13350	\$0.47117	\$0.49379	\$0.16854	\$145,445	\$1,300.00	2	\$176,645		1.0	(\$162)	(0
	Block 2	488,108	\$1.11259	\$0.47117	\$0.49055	\$0.15087						1.0		(0
	Block 3	219,844	\$1.07092	\$0.47117		\$0.11568						1.0		(0
	Block 4	33,747	\$1.04351	\$0.47117		\$0.09254						1.0		(0
	Block 5	0	\$1.00702	\$0.47117		\$0.06171						1.0		(0
431 Intera Calas	Block 6	124.246	\$0.96138	\$0.47117		\$0.02315	Ć21 040	ć1 200 00	-	Ć47 440		1.0	(č42)	(0
42I Interr Sales	Block 1 Block 2	124,246 79,054	\$1.10585 \$1.08791	\$0.47117 \$0.47117		\$0.16331 \$0.14619	\$31,848	\$1,300.00	1	\$47,448		1.0 1.0	(\$43)	(O (O
	Block 3	79,054	\$1.05791	\$0.47117		\$0.14619						1.0		(0
	Block 4	0	\$1.02876	\$0.47117		\$0.08969						1.0		(0
	Block 5	0	\$0.99743	\$0.47117		\$0.05978						1.0		(0
	Block 6	0	\$0.95832	\$0.47117		\$0.02241						1.0		(0
42C Inter Trans	Block 1	0	\$0.64356	\$0.00000		\$0.14169	\$0	\$1,550.00	0	\$0		1.0	\$0	(0
	Block 2	0	\$0.62832	\$0.00000		\$0.12685						1.0		(0
	Block 3	0	\$0.59796	\$0.00000		\$0.09727						1.0		(0
	Block 4	0	\$0.57798	\$0.00000		\$0.07782						1.0		(0
	Block 5	0	\$0.55136	\$0.00000		\$0.05189						1.0		(0
4211	Block 6	0	\$0.51805	\$0.00000		\$0.01944	4000 A	A4 550 55	4.5	64 00F :		1.0	(6005)	(0
42I Inter Trans	Block 1 Block 2	978,826	\$0.64663	\$0.00000 \$0.00000		\$0.14430	\$899,467	\$1,550.00	10	\$1,085,467		1.0	(\$995)	(0
	Block 2 Block 3	1,713,725 1,330,900	\$0.63106 \$0.60005	\$0.00000		\$0.12917 \$0.09905						1.0 1.0		(C
	Block 4	3,813,650	\$0.57968	\$0.00000		\$0.09905						1.0		(0
	Block 5	1,945,561	\$0.55248	\$0.00000		\$0.05284						1.0		(0
	Block 6	1,545,501	\$0.51848	\$0.00000		\$0.03284						1.0		(0
43 Firm Trans		0	\$0.50313	\$0.00000		\$0.00491	\$0	\$38,000.00	0	\$0		1.0	\$0	(0
43 Interr Trans		0	\$0.50313	\$0.00000		\$0.00491		\$38,000.00	0	\$0		1.0	\$0	(0
Intentionally blank				_	_									
Totals		112,726,745					\$50,197,751			\$61,746,431		\$61,746,431	(56,576)	
Sources for line 2 abo Inputs page	ve:								Column G			Line 43		
Tariff Schedules: Schedule #												Sched 209		

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]

		Washington PGA Normalized		Normal Therms	Minimum	CCA	Net Minimum	Current 11/1/2023	11/1/2023	Proposed 11/1/2024	Proposed 11/1/2024	Pro 11/
		Volumes page,	Therms in Block	Monthly	Monthly	Monthly Avg. Credit	Monthly	Billing	Current	Datas	Property Sale	0/ D?!
		Column D	Block	Average use	Charge	Avg. Credit	Charge	Rates	Average Bill[2] F=D+(C * E)	Rates	Average Bill T = D+(C*S)	% Bil
Schedule	Block	Α	В	С			D	E	F	s	Т Т	
1R		329,987	N/A	15.0	\$5.50	\$5.10	\$0.40	\$2.04202	\$31.03	\$2.03989	\$31.00	
1C		15,693	N/A	37.0	\$7.00	\$16.67	(\$9.67)	\$2.04342	\$65.94	\$2.04162	\$65.87	
2R 3 CFS		60,818,465 20,700,936	N/A N/A	57.0 254.0	\$8.00 \$22.00	\$19.36 \$81.50	(\$11.36) (\$59.50)	\$1.70521 \$1.65784	\$85.84 \$361.59	\$1.70397 \$1.65673	\$85.77 \$361.31	
3 IFS		219,194	N/A	870.0	\$22.00	\$396.95	(\$374.95)	\$1.59481	\$1,012.53	\$1.59381	\$1,011.66	
27		60,524	N/A	13.0	\$9.00	\$0.00	\$9.00	\$1.44891	\$27.84	\$1.44737	\$27.82	
41C Firm Sales	Block 1	1,451,662	2,000	3,272.0	\$250.00	\$1,244.55	(\$994.55)		•	\$1.41795	·	
	Block 2	2,356,915	all additional					\$1.36076		\$1.35999		
	TOTAL						(4	4	\$3,574.00	4	\$3,571.26	
41I Firm Sales	Block 1 Block 2	380,477 848,324	2,000 all additional	4,876.0	\$250.00	\$1,492.26	(\$1,242.26)	\$1.31637 \$1.27060		\$1.31561 \$1.26993		
	TOTAL	040,324	an additional					J1.27000	\$5,044.73	Ş1.20JJJ	\$5,041.28	
11C Interr Sales	Block 1	0	2,000	0.0	\$250.00	\$1,244.55	(\$994.55)	\$1.38551		\$1.38466		
	Block 2	0	all additional					\$1.33169		\$1.33094		
	TOTAL								(\$994.55)		(\$994.55)	
411 Interr Sales	Block 1 Block 2	0	2,000 all additional	0.0	\$250.00	\$1,492.26	(\$1,242.26)	\$1.31084		\$1.31005		
	TOTAL	U	all additional					\$1.26598	(\$1,242.26)	\$1.26528	(\$1,242.26)	
41C Firm Trans	Block 1	169,476	2,000	4,715.0	\$500.00	\$1,244.55	(\$744.55)	\$0.88754	(41)242120)	\$0.88667	(01)2-12-12-0)	
	Block 2	283,174	all additional					\$0.84122		\$0.84045		l
	TOTAL								\$3,314.44		\$3,310.61	<u> </u>
41I Firm Trans	Block 1	0	2,000	0.0	\$500.00	\$1,492.26	(\$992.26)	\$0.87571		\$0.87491		
	Block 2 TOTAL	0	all additional					\$0.83080	(\$002.20)	\$0.83009	(\$002.20)	
42C Firm Sales	Block 1	665,308	10,000	20,815.0	\$1,300.00	\$10,512.74	(\$9,212.74)	\$1.17942	(\$992.26)	\$1.17892	(\$992.26)	
	Block 2	902,132	20,000	20,013.0	72,500.00	910,012.7 4	(40,212.74)	\$1.17342		\$1.17892		
	Block 3	353,351	20,000					\$1.10137		\$1.10103		l
	Block 4	77,473	100,000					\$1.06716		\$1.06688		
	Block 5	0	600,000					\$1.02158		\$1.02140		
	Block 6	0	all additional					\$0.96459	*** *** **	\$0.96453	*** *** ***	
421 Firm Sales	TOTAL Block 1	966,970	10,000	13,556.0	\$1,300,00	\$13,852.77	(\$12,552.77)	\$1.10516	\$15,054.40	\$1.10470	\$15,044.53	
4211 IIIII Jaie3	Block 2	708,323	20,000	13,330.0	\$1,500.00	\$13,032.77	(912,552.77)	\$1.08691		\$1.08651		
	Block 3	102,042	20,000					\$1.05063		\$1.05032		
	Block 4	12,115	100,000					\$1.02675		\$1.02650		
	Block 5	0	600,000					\$0.99494		\$0.99477		
	Block 6	0	all additional					\$0.95511		\$0.95505		
42C Firm Trans	TOTAL Block 1	251,608	10,000	166,388.0	\$1,550.00	\$10,512.74	(\$8,962.74)	\$0.65683	\$2,363.88	\$0.65652	\$2,357.86	
+2C111111111111111111111111111111111111	Block 2	503,215	20,000	100,300.0	\$1,550.00	\$10,512.74	(50,502.74)	\$0.64019		\$0.63991		
	Block 3	503,215	20,000					\$0.60706		\$0.60684		
	Block 4	738,618	100,000					\$0.58527		\$0.58510		
	Block 5	0	600,000					\$0.55621		\$0.55609		
	Block 6	0	all additional					\$0.51988		\$0.51984		
42I Firm Trans	TOTAL Block 1	1,054,570	10,000	86,701.0	\$1,550.00	\$13,852.77	(\$12,302.77)	\$0.65408	\$90,192.73	\$0.65376	\$90,160.66	
	Block 2	1,523,772	20,000	00,702.0	\$2,550.00	Ģ13,032.77	(912,502.77)	\$0.63772		\$0.63743		
	Block 3	1,376,179	20,000					\$0.60515		\$0.60493		
	Block 4	3,236,161	100,000					\$0.58376		\$0.58358		
	Block 5	1,132,591	600,000					\$0.55519		\$0.55507		
	Block 6	0	all additional					\$0.51950		\$0.51946		
12C Interr Sales	TOTAL Block 1	256,616	10,000	41,596.0	\$1,300.00	\$10,512.74	(\$9,212.74)	\$1.13350	\$40,520.01	\$1.13313	\$40,500.00	
	Block 2	488,108	20,000	-1,550.0	72,500.00	910,012.7 4	(42,212.74)	\$1.13330		\$1.11226		l
	Block 3	219,844	20,000					\$1.07092		\$1.07067		l
	Block 4	33,747	100,000					\$1.04351		\$1.04331		l
	Block 5	0	600,000					\$1.00702		\$1.00688		l
	Block 6	0	all additional					\$0.96138	¢26 702 45	\$0.96133	¢26 770 25	l
421 Interr Sales	TOTAL Block 1	124,246	10,000	16,942.0	\$1,300.00	\$13,852.77	(\$12,552.77)	\$1.10585	\$36,792.45	\$1.10543	\$36,779.25	
	Block 2	79,054	20,000	,	, _ , _ 00.00	,,,-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$1.08791		\$1.08753		l
	Block 3	0	20,000					\$1.05223		\$1.05194		l
	Block 4	0	100,000					\$1.02876		\$1.02853		l
	Block 5	0	600,000					\$0.99743		\$0.99728		l
	Block 6	0	all additional					\$0.95832	¢c 050 00	\$0.95826	¢C 054 46	
12C Inter Trans	TOTAL Block 1	0	10,000	0.0	\$1,550.00	\$10,512.74	(\$8,962.74)	\$0.64356	\$6,058.00	\$0.64325	\$6,051.16	
	Block 2	0	20,000	0.0	72,000.00	910,012.7 4	(40,302.74)	\$0.62832		\$0.62805		l
	Block 3	0	20,000					\$0.59796		\$0.59775		
	Block 4	0	100,000					\$0.57798		\$0.57781		
	Block 5	0	600,000					\$0.55136		\$0.55125		l
	Block 6	0	all additional					\$0.51805	(60 :	\$0.51801	(60 5	l
	TOTAL Block 1	978,826	10,000	81,522.0	\$1.550.00	\$13.953.77	(\$12,302.77)	\$0.64663	(\$8,962.74)	\$0.64631	(\$8,962.74)	
421 Inter Trees	Block 1 Block 2	1,713,725	20,000	01,522.0	\$1,550.00	J13,652.//	(\$12,302.77)	\$0.64663		\$0.64631		
42I Inter Trans	-10 ch 2	1,330,900	20,000					\$0.60005		\$0.59983		l
421 Inter Trans	Block 3		100,000					\$0.57968		\$0.57950		l
421 Inter Trans	Block 3 Block 4	3,813,650	100,000									
421 Inter Trans	Block 4 Block 5	1,945,561	600,000					\$0.55248		\$0.55236		
42I Inter Trans	Block 4 Block 5 Block 6							\$0.55248 \$0.51848	407 1	\$0.55236 \$0.51844	427.5	
421 Inter Trans 43 Firm Trans	Block 4 Block 5	1,945,561	600,000	0.0	\$38,000.00		\$38,000.00		\$37,058.40 \$38,000.00		\$37,039.53 \$38,000.00	

[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. 91 92 93 94 95 96 97 98 99

Sou	rce

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

	Account	Balance 8/31/2024	Sep-Oct Estimated Activity	Sep-Oct Interest	Estimated Balance 10/31/2024	Estimated Interest During Amortization	Total Estimated Amount for (Refund) or Collection	Amounts Excluded from PGA Filing	Amounts Included in PGA Filing
	A	В	С	D	E	F	G	Н	I
					E = sum B thru D	8.50%	G = E + F		
1		_					Excl. Rev Sens		
28	MISC Deferrals and Amortizations								
29									
30	232075 WA PROPERTY SALE DEFER	(60,687)	0	(863)	(61,550)				
31	232050 AMORT WA GAIN ON PROP SALES	14,444	(4,771)	177	9,850				
32		(46,244)	(4,771)	(686)	(51,700)	(2,411)	(54,111)	'	(54,111)
50	<u>Notes</u>								
E1									

Company: Northwest Natural Gas Company

State: Washington

Description: WA G/L PROPERTY SALE DEFER

Account Number: 232075

Debit (Credit)

								Total
	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
_	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
31	Nov-23				0.00%	0.00	0.00	(0.00)
32	Dec-23				0.00%	0.00	0.00	(0.00)
33	Jan-24				0.00%	0.00	0.00	(0.00)
34	Feb-24				0.00%	0.00	0.00	(0.00)
35	Mar-24	4	(58,376.10)		8.50%	(206.75)	(58,582.85)	(58,582.86)
36	Apr-24				8.50%	(414.96)	(414.96)	(58,997.82)
37	May-24				8.50%	(417.90)	(417.90)	(59,415.72)
38	Jun-24				8.50%	(420.86)	(420.86)	(59,836.58)
39	Jul-24				8.50%	(423.84)	(423.84)	(60,260.42)
40	Aug-24				8.50%	(426.84)	(426.84)	(60,687.26)
41	Sep-24				8.50%	(429.87)	(429.87)	(61,117.13)
42	Oct-24				8.50%	(432.91)	(432.91)	(61,550.04)

History truncated for ease of viewing

Notes

43

44 45 46

47

48

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50 51

- 1 Transferred authorized balance to 254307 for amortization.
- 2 Transfer represents gain on the Astoria property sale to be refunded to customers in a future period.
- 3 Transferred authorized balance to 232050 for amortization.
- 4 Transfer represents gain on the Lincoln City property sale to be refunded to customers in a future period.

Company: Northwest Natural Gas Company

State: Washington

Description: Washington Share Gain Property Sales

Account Number: 232050

Debit (Credit)

2	
3	

59

60 61

62

63

64

1

4	4onth/Year	Note	Amortization		Transfers	Interest Rate	Interest	Activity	Balance
5	(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)
6									
7	Beginning Ba	alance							
47	Nov-23 N	EW		(1,578.09)	(0.01)	8.35%	(5.49)	(1,583.59)	51,404.78
48	Dec-23			(6,336.27)		8.35%	335.65	(6,000.62)	45,404.16
49	Jan-24			(7,814.43)		8.50%	293.94	(7,520.49)	37,883.67
50	Feb-24			(6,901.72)		8.50%	243.90	(6,657.82)	31,225.85
51	Mar-24			(5,842.71)		8.50%	200.49	(5,642.22)	25,583.63
52	Apr-24			(3,919.00)		8.50%	167.34	(3,751.66)	21,831.97
53	May-24			(3,059.75)		8.50%	143.81	(2,915.94)	18,916.03
54	Jun-24			(2,103.69)		8.50%	126.54	(1,977.15)	16,938.88
55	Jul-24			(1,448.90)		8.50%	114.85	(1,334.05)	15,604.83
56	Aug-24			(1,267.32)		8.50%	106.05	(1,161.27)	14,443.56
57	Sep-24 <i>F</i>	orecasted		(1,593.52)		8.50%	96.66	(1,496.86)	12,946.70
58	Oct-24 F	orecasted		(3,177.49)		8.50%	80.45	(3,097.04)	9,849.66

History truncated for ease of viewing

NOTES

- 1 Transferred in authorized balace from account 254317 for amortization.
- 2 Transferred in authorized balace from account 232075 for amortization.

NW Natural Rates & Regulatory Affairs

2024-25 Washington: September Filing Tariff Advice 24-11: Lincoln City Sale

1		<u>Amount</u>
2		
3	<u>Temporary Increments</u>	
4		
5	Removal of Current Temporary Increments	
6	Amortization of Property Sales	(52,280)
7		
8	Addition of Proposed Temporary Increments	
9	Amortization of Property Sales	(56,576)
10		
11		
12	TOTAL OF ALL COMPONENTS OF RATE CHANGES	(\$108,856)
13		
14		
15		
16	2023 Washington CBR Normalized Total Revenues	\$121,797,100
17		
18	Effect of this filing, as a percentage change	-0.09%