## EXHIBIT A

## **BEFORE THE**

## WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

## NW NATURAL SUPPORTING MATERIALS

WA Low-Income Program Costs (Amortization)

NWN WUTC Advice No. 19-04 / UG-\_\_\_\_\_

September 12, 2019

## **NW NATURAL**

## EXHIBIT A

## **Supporting Materials**

## WA Low-Income Program Costs (AMORTIZATION)

## NWN WUTC ADVICE NO. 19-04 / UG-\_\_\_\_\_

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NW Natural Rates & Regulatory Affairs 2019-2020 PGA Filing - Washington: September Filing Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS

|                                   |                      | Billing                | WACOG &                | Temps from               |                        |                        |                    |           |                             |                               | Low Income       | Bill Pay Assistan | ce (GREAT)             |                  | WA-LIEE             |                        |
|-----------------------------------|----------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|--------------------|-----------|-----------------------------|-------------------------------|------------------|-------------------|------------------------|------------------|---------------------|------------------------|
|                                   | PGA                  | Rate from              | Demand from            | Temporary                |                        |                        |                    |           |                             | Proposed Amount:              | 277,036          | Temporary Incre   | ements                 | 103,261          | Temporary Increme   | ents                   |
|                                   | Volumes page,        | Rates page,            | Rates page,            | Increment page,          | MARGIN                 | Volumetric             | Customer           |           | Total                       | Revenue Sensitive Multiplier: | 4.158%           | add revenue sen   | sitive factor          | 4.158%           | add revenue sensiti | ve factor              |
|                                   | Column D             |                        | Column B+C+D           | Column A                 | Rate                   | Margin                 | Charge             | Customers | Margin                      | Amount to Amortize:           | 289,055          | All sales         |                        | 107,741          | All sales           |                        |
| Coloradada - Pilot                |                      |                        |                        |                          | E=B-C-D                |                        |                    |           | -                           |                               |                  | Allocation to RS  | Increment              | Multiplier       | Allocation to RS    | Increment              |
| Schedule Block<br>1R              | A<br>196,916         | <b>B</b><br>\$1.02918  | ¢<br>\$0.33486         | <b>D</b><br>\$0.00984    | E<br>\$0.68448         | F = E * A<br>\$134,785 | <b>G</b><br>\$3.47 | H<br>885  | I = (G*H*12)+F<br>\$171,636 |                               | M<br>1.0         | N<br>\$1,221      | <b>0</b><br>\$0.00620  | P<br>1.0         | <b>Q</b><br>\$455   | <b>R</b><br>\$0.0023   |
| 10                                | 41,009               | \$1.02918              | \$0.33486              | -\$0.00020               | \$0.68407              | \$28,053               | \$3.47             | 36        | \$29,552                    |                               | 1.0              | \$210             | \$0.00512              | 1.0              | \$78                | \$0.0023               |
| 2R                                | 53,306,699           | \$0.73546              | \$0.33486              | -\$0.00020               | \$0.41454              | \$22,097,759           | \$7.00             | 77,694    | \$28,624,055                |                               | 1.0              | \$203,556         | \$0.00382              | 1.0              | \$75,872            | \$0.0015               |
| 3 CFS                             | 18,528,181           | \$0.73534              | \$0.33486              | -\$0.01810               | \$0.41858              | \$7,755,526            | \$15.00            | 6,219     | \$8,874,946                 |                               | 1.0              | \$63,113          | \$0.00341              | 1.0              | \$23,524            | \$0.0012               |
| 3 IFS                             | 363,801              | \$0.70458              | \$0.33486              | -\$0.04873               | \$0.41845              | \$152,233              | \$15.00            | 25        | \$156,733                   |                               | 1.0              | \$1,115           | \$0.00306              | 1.0              | \$415               | \$0.00114              |
| 27                                | 575,777              | \$0.56222              | \$0.33486              | -\$0.02684               | \$0.25420              | \$146,363              | \$6.00             | 889       | \$210,371                   |                               | 1.0              | \$1,496           | \$0.00260              | 1.0              | \$558               | \$0.00097              |
| 41C Firm Sales Block 1            | 1,970,232            | \$0.49926              | \$0.22356              | -\$0.02594               | \$0.30164              | \$1,158,804            | \$250.00           | 96        | \$1,446,804                 |                               | 1.0              | \$10,289          | \$0.00268              | 1.0              | \$3,835             | \$0.00100              |
| Block 2                           | 2,123,870            | \$0.46018              | \$0.22356              | -\$0.02917               | \$0.26579              |                        |                    |           |                             |                               | 1.0              |                   | \$0.00236              | 1.0              |                     | \$0.0008               |
| 41C Interr Sales Block 1          | 0                    | \$0.51519<br>\$0.47626 | \$0.22356<br>\$0.22356 | -\$0.00978               | \$0.30141              | \$0                    | \$250.00           | 0         | \$0                         |                               | 1.0              | \$0               | \$0.00258              | 1.0              | \$0                 | \$0.00096<br>\$0.00085 |
| 41 Firm Trans Block 1             | 303,749              | \$0.30019              | \$0.22330              | -\$0.01286<br>-\$0.00058 | \$0.26556<br>\$0.30077 | \$219,718              | \$500.00           | 8         | \$267,718                   |                               | 1.0              | \$0               | \$0.00227<br>\$0.00000 | 0.0              | \$0                 | \$0.00082              |
| Block 2                           | 484,375              | \$0.26449              | \$0.00000              | -\$0.00051               | \$0.26500              | <i>4215,11</i>         | \$500.00           | 0         | 4207,710                    |                               | 0.0              | 40                | \$0.00000              | 0.0              | 40                  | \$0.00000              |
| 41I Firm Sales Block 1            | 360,236              | \$0.47592              | \$0.22356              | -\$0.04932               | \$0.30168              | \$252,761              | \$250.00           | 18        | \$306,761                   |                               | 1.0              | \$2,181           | \$0.00260              | 1.0              | \$813               | \$0.00097              |
| Block 2                           | 542,040              | \$0.43960              | \$0.22356              | -\$0.04978               | \$0.26582              | 1 - 7 -                |                    |           | 1                           |                               | 1.0              |                   | \$0.00229              | 1.0              |                     | \$0.00086              |
| 41I Interr Sales Block 1          | 0                    | \$0.49300              | \$0.22356              | -\$0.03197               | \$0.30141              | \$0                    | \$250.00           | 0         | \$0                         |                               | 1.0              | \$0               | \$0.00258              | 1.0              | \$0                 | \$0.00096              |
| Block 2                           | 0                    | \$0.45671              | \$0.22356              | -\$0.03241               | \$0.26556              |                        |                    |           |                             |                               | 1.0              |                   | \$0.00227              | 1.0              |                     | \$0.00085              |
| 42C Firm Sales Block 1            | 561,182              | \$0.30434              | \$0.22356              | -\$0.03799               | \$0.11877              | \$129,963              | \$1,300.00         | 6         | \$223,563                   |                               | 1.0              | \$1,590           | \$0.00145              | 1.0              | \$593               | \$0.00054              |
| Block 2                           | 481,861              | \$0.29030              | \$0.22356              | -\$0.03958               | \$0.10632              |                        |                    |           |                             |                               | 1.0<br>1.0       |                   | \$0.00130              | 1.0<br>1.0       |                     | \$0.00049              |
| Block 3<br>Block 4                | 131,375<br>20,969    | \$0.26237<br>\$0.24398 | \$0.22356<br>\$0.22356 | -\$0.04273<br>-\$0.04481 | \$0.08154<br>\$0.06523 |                        |                    |           |                             |                               | 1.0              |                   | \$0.00100<br>\$0.00080 | 1.0              |                     | \$0.00037<br>\$0.00030 |
| Block 5                           | 20,909               | \$0.24398              | \$0.22356              | -\$0.04759               | \$0.00323              |                        |                    |           |                             |                               | 1.0              |                   | \$0.00053              | 1.0              |                     | \$0.00030              |
| Block 6                           | 0                    | \$0.18881              | \$0.22356              | -\$0.05105               | \$0.01630              |                        |                    |           |                             |                               | 1.0              |                   | \$0.00020              | 1.0              |                     | \$0.000020             |
| 42I Firm Sales Block 1            | 1,060,773            | \$0.29140              | \$0.22356              | -\$0.05087               | \$0.11871              | \$204,764              | \$1,300.00         | 12        | \$391,964                   |                               | 1.0              | \$2,787           | \$0.00162              | 1.0              | \$1,039             | \$0.00060              |
| Block 2                           | 650,234              | \$0.27872              | \$0.22356              | -\$0.05110               | \$0.10626              |                        |                    |           |                             |                               | 1.0              |                   | \$0.00145              | 1.0              |                     | \$0.00054              |
| Block 3                           | 112,053              | \$0.25347              | \$0.22356              | -\$0.05158               | \$0.08149              |                        |                    |           |                             |                               | 1.0              |                   | \$0.00111              | 1.0              |                     | \$0.00041              |
| Block 4                           | 9,427                | \$0.23686              | \$0.22356              | -\$0.05189               | \$0.06519              |                        |                    |           |                             |                               | 1.0              |                   | \$0.00089              | 1.0              |                     | \$0.00033              |
| Block 5                           | 0                    | \$0.21473              | \$0.22356              | -\$0.05230               | \$0.04347              |                        |                    |           |                             |                               | 1.0              |                   | \$0.00059              | 1.0              |                     | \$0.00022              |
| 42 Firm Trans Block 1             | 1,336,403            | \$0.18704<br>\$0.11795 | \$0.22356<br>\$0.00000 | -\$0.05281<br>-\$0.00023 | \$0.01629<br>\$0.11818 | \$630,065              | \$1,550.00         | 13        | \$871,865                   |                               | 1.0              | \$0               | \$0.00022<br>\$0.00000 | 0.0              | \$0                 | \$0.00008              |
| 42 FITTI Trans Block 1<br>Block 2 | 1,682,938            | \$0.11795              | \$0.00000              | -\$0.00023               | \$0.11818              | \$030,005              | \$1,550.00         | 15        | \$671,005                   |                               | 0.0              | \$0               | \$0.00000              | 0.0              | şυ                  | \$0.00000              |
| Block 2<br>Block 3                | 1,387,648            | \$0.08096              | \$0.00000              | -\$0.00016               | \$0.08112              |                        |                    |           |                             |                               | 0.0              |                   | \$0.00000              | 0.0              |                     | \$0.00000              |
| Block 4                           | 2,195,748            | \$0.06477              | \$0.00000              | -\$0.00013               | \$0.06490              |                        |                    |           |                             |                               | 0.0              |                   | \$0.00000              | 0.0              |                     | \$0.00000              |
| Block 5                           | 901,810              | \$0.04318              | \$0.00000              | -\$0.00009               | \$0.04327              |                        |                    |           |                             |                               | 0.0              |                   | \$0.00000              | 0.0              |                     | \$0.00000              |
| Block 6                           | 0                    | \$0.01619              | \$0.00000              | -\$0.00003               | \$0.01622              |                        |                    |           |                             |                               | 0.0              |                   | \$0.00000              | 0.0              |                     | \$0.0000               |
| 42C Interr Sales Block 1          | 237,919              | \$0.31898              | \$0.22356              | -\$0.02314               | \$0.11856              | \$97,598               | \$1,300.00         | 2         | \$128,798                   |                               | 1.0              | \$916             | \$0.00111              | 1.0              | \$341               | \$0.00041              |
| Block 2                           | 464,853              | \$0.30523              | \$0.22356              | -\$0.02445               | \$0.10612              |                        |                    |           |                             |                               | 1.0              |                   | \$0.00100              | 1.0              |                     | \$0.00037              |
| Block 3                           | 214,908              | \$0.27787              | \$0.22356              | -\$0.02707               | \$0.08138              |                        |                    |           |                             |                               | 1.0              |                   | \$0.00076              | 1.0              |                     | \$0.00028              |
| Block 4<br>Block 5                | 39,494<br>0          | \$0.25988<br>\$0.23588 | \$0.22356<br>\$0.22356 | -\$0.02878<br>-\$0.03108 | \$0.06510<br>\$0.04340 |                        |                    |           |                             |                               | 1.0<br>1.0       |                   | \$0.00061<br>\$0.00041 | 1.0<br>1.0       |                     | \$0.00023<br>\$0.00015 |
| Block 5<br>Block 6                | 0                    | \$0.23588              | \$0.22356              | -\$0.03108               | \$0.04540              |                        |                    |           |                             |                               | 1.0              |                   | \$0.00041              | 1.0              |                     | \$0.00015              |
| 42I Interr Sales Block 1          | 159,428              | \$0.30887              | \$0.22356              | -\$0.03339               | \$0.01020              | \$34,979               | \$1,300.00         | 3         | \$81,779                    |                               | 1.0              | \$582             | \$0.00197              | 1.0              | \$217               | \$0.00074              |
| Block 2                           | 151,104              | \$0.29618              | \$0.22356              | -\$0.03363               | \$0.10625              |                        | , ,,               | -         | +,//2                       |                               | 1.0              |                   | \$0.00177              | 1.0              |                     | \$0.00066              |
| Block 3                           | 0                    | \$0.27094              | \$0.22356              | -\$0.03410               | \$0.08148              |                        |                    |           |                             |                               | 1.0              |                   | \$0.00136              | 1.0              |                     | \$0.00051              |
| Block 4                           | 0                    | \$0.25433              | \$0.22356              | -\$0.03441               | \$0.06518              |                        |                    |           |                             |                               | 1.0              |                   | \$0.00108              | 1.0              |                     | \$0.00040              |
| Block 5                           | 0                    | \$0.23218              | \$0.22356              | -\$0.03483               | \$0.04345              |                        |                    |           |                             |                               | 1.0              |                   | \$0.00072              | 1.0              |                     | \$0.00027              |
| Block 6                           | 0                    | \$0.20452              | \$0.22356              | -\$0.03534               | \$0.01630              | +710.000               | *1 550 00          | 10        | +005 000                    |                               | 1.0              | **                | \$0.00027              | 1.0              |                     | \$0.0001               |
| 42 Inter Trans Block 1<br>Block 2 | 881,572<br>1,495,748 | \$0.11797<br>\$0.10560 | \$0.00000<br>\$0.00000 | -\$0.00021<br>-\$0.00019 | \$0.11818<br>\$0.10579 | \$719,983              | \$1,550.00         | 10        | \$905,983                   |                               | 0.0              | \$0               | \$0.00000<br>\$0.00000 | 0.0<br>0.0       | \$0                 | \$0.0000<br>\$0.0000   |
| Block 2<br>Block 3                | 1,495,748            | \$0.10560              | \$0.00000              | -\$0.00019               | \$0.10579              |                        |                    |           |                             |                               | 0.0              |                   | \$0.00000              | 0.0              |                     | \$0.0000               |
| Block 4                           | 4,013,728            | \$0.06098              | \$0.00000              | -\$0.00014               | \$0.06112              |                        |                    |           |                             |                               | 0.0              |                   | \$0.00000              | 0.0              |                     | \$0.0000               |
| Block 5                           | 2,332,547            | \$0.04319              | \$0.00000              | -\$0.00008               | \$0.04327              |                        |                    |           |                             |                               | 0.0              |                   | \$0.00000              | 0.0              |                     | \$0.0000               |
| Block 6                           | 0                    | \$0.01619              | \$0.00000              | -\$0.00003               | \$0.01622              |                        |                    |           |                             |                               | 0.0              |                   | \$0.00000              | 0.0              |                     | \$0.0000               |
| 43 Firm Trans                     | 0                    | \$0.00498              | \$0.00000              | -\$0.00001               | \$0.00499              |                        | \$38,000.00        | 0         | \$0                         |                               | 0.0              | \$0               | \$0.00000              | 0.0              | \$0                 | \$0.0000               |
| 43 Interr Trans                   | 0                    | \$0.00498              | \$0.00000              | -\$0.00001               | \$0.00499              | \$0                    | \$38,000.00        | 0         | \$0                         |                               | 0.0              | \$0               | \$0.00000              | 0.0              | \$0                 | \$0.0000               |
| Intentionally blank               |                      |                        |                        |                          |                        |                        |                    |           |                             |                               | L                |                   |                        |                  |                     |                        |
| Totals                            | 100,505,811          |                        |                        |                          |                        | \$33,763,354           |                    |           | \$42,692,528                |                               | 40,646,962       | \$289,056         |                        | 40,646,962       | \$107,740           |                        |
| Sources for line 2 abov           | <u>/e:</u>           |                        |                        |                          |                        |                        |                    | Column G  |                             |                               | Line 41          |                   |                        | Line 39          |                     |                        |
| Inputs page<br>Tariff Schedules:  |                      |                        |                        |                          |                        |                        |                    | Column G  |                             |                               | Line 41          |                   |                        | LINE 39          |                     |                        |
| Schedule #                        |                      |                        |                        |                          |                        |                        |                    |           |                             |                               | Sched 230, Prg J |                   |                        | Sched 230, Prg I |                     |                        |
|                                   |                      |                        |                        |                          |                        |                        |                    |           |                             |                               |                  |                   |                        |                  |                     |                        |

67 68 Note: Allocation to rate schedules or blocks with zero volumes is calculated on an overall margin percentage change basis.

NW Natural Rates & Regulatory Affairs 2019-2020 PGA Filing - Washington: September Filing PGA Effects on Average Bill by Rate Schedule

| Calculation of Effect on Customer Av | verage Bill by Rate Schedule [1] |
|--------------------------------------|----------------------------------|
|--------------------------------------|----------------------------------|

| 1        |                      |                    | Washington                      |                           | Normal<br>Therms    | Minimum            | Current                | 11/1/2019            | Proposed 11/1/2019     | Proposed                  | Proposed<br>11/1/2019 |
|----------|----------------------|--------------------|---------------------------------|---------------------------|---------------------|--------------------|------------------------|----------------------|------------------------|---------------------------|-----------------------|
| 2<br>3   |                      |                    | PGA Normalized<br>Volumes page, | Therms in                 | Monthly             | Minimum<br>Monthly | 11/1/2018<br>Billing   | 11/1/2018<br>Current |                        | 11/1/2019<br>GREAT & LIEE | GREAT & LIEE          |
| 4        |                      |                    | Column D                        | Block                     | Average use         | Charge             | Rates                  | Average Bill         | Rates                  | Average Bill              | % Bill Change         |
| 5        |                      |                    |                                 |                           |                     |                    |                        | F=D+(C * E)          |                        | K= D+(C*J)                |                       |
| 6        | Schedule             | Block              | A                               | B                         | C                   | D                  | E                      | F                    | J                      | K                         | L                     |
| 7<br>8   | 1R<br>1C             |                    | 196,916                         | N/A                       | <u>19.0</u><br>95.0 | \$3.47<br>\$3.47   | \$1.02918              | \$23.02<br>\$100.25  | \$1.02763              | \$22.99<br>\$100.11       | -0.1%<br>-0.1%        |
| 9        | 2R                   |                    | 41,009 53,306,699               | N/A<br>N/A                | 57.0                | \$3.47             | \$1.01873<br>\$0.73546 | \$100.25             | \$1.01729<br>\$0.73444 | \$100.11                  | -0.1%                 |
| 10       | 3 CFS                |                    | 18,528,181                      | N/A N/A                   | 248.0               | \$15.00            | \$0.73534              | \$197.36             | \$0.73443              | \$197.14                  | -0.1%                 |
| 11       | 3 IFS                |                    | 363,801                         | N/A                       | 1,213.0             | \$15.00            | \$0.70458              | \$869.66             | \$0.70378              | \$868.69                  | -0.1%                 |
| 12       | 27                   |                    | 575,777                         | N/A                       | 54.0                | \$6.00             | \$0.56222              | \$36.36              | \$0.56159              | \$36.33                   | -0.1%                 |
| 13       | 41C Firm Sales       | Block 1            | 1,970,232                       | 2,000                     | 3,554.0             | \$250.00           | \$0.49926              |                      | \$0.49860              |                           |                       |
| 14       |                      | Block 2            | 2,123,870                       | all additional            |                     |                    | \$0.46018              |                      | \$0.45959              |                           |                       |
| 15<br>16 | 41C Interr Sales     | TOTAL<br>Block 1   | 0                               | 2,000                     | 0.0                 | \$250.00           | \$0.51519              | \$1,963.64           | ¢0 E1/E1               | \$1,961.40                | -0.1%                 |
| 10       | 41C Inten Sales      | Block 1<br>Block 2 | 0                               | all additional            | 0.0                 | \$250.00           | \$0.31319              |                      | \$0.51451<br>\$0.47566 |                           |                       |
| 18       |                      | TOTAL              | 0                               |                           |                     |                    | φ <b>0.</b> 17020      | \$250.00             | φ <b>0.</b> 17500      | \$250.00                  | 0.0%                  |
| 19       | 41 Firm Trans        | Block 1            | 303,749                         | 2,000                     | 8,210.0             | \$500.00           | \$0.30019              |                      | \$0.30019              |                           |                       |
| 20       |                      | Block 2            | 484,375                         | all additional            |                     |                    | \$0.26449              |                      | \$0.26449              |                           |                       |
| 21       |                      | TOTAL              |                                 |                           |                     |                    |                        | \$2,742.86           |                        | \$2,742.86                | 0.0%                  |
| 22       | 411 Firm Sales       | Block 1            | 360,236                         | 2,000                     | 4,177.0             | \$250.00           | \$0.47592              |                      | \$0.47516              |                           |                       |
| 23       |                      | Block 2            | 542,040                         | all additional            |                     |                    | \$0.43960              | #2 1F0 0F            | \$0.43894              | 42 1FF 90                 | 0.10/                 |
| 24<br>25 | 411 Interr Sales     | TOTAL<br>Block 1   | 0                               | 2,000                     | 0.0                 | \$250.00           | \$0.49300              | \$2,158.85           | \$0.49232              | \$2,155.89                | -0.1%                 |
| 26       | -TIT Intell Sales    | Block 2            | 0                               | all additional            | 0.0                 | φ250.00            | \$0.45671              |                      | \$0.45611              |                           |                       |
| 27       |                      | TOTAL              | C C                             |                           |                     |                    | <i>401.0071</i>        | \$250.00             | <i>vol iborr</i>       | \$250.00                  | 0.0%                  |
| 28       | 42C Firm Sales       | Block 1            | 561,182                         | 10,000                    | 16,603.0            | \$1,300.00         | \$0.30434              |                      | \$0.30391              |                           |                       |
| 29       |                      | Block 2            | 481,861                         | 20,000                    |                     |                    | \$0.29030              |                      | \$0.28993              |                           |                       |
| 30       |                      | Block 3            | 131,375                         | 20,000                    |                     |                    | \$0.26237              |                      | \$0.26207              |                           |                       |
| 31       |                      | Block 4            | 20,969                          | 100,000                   |                     |                    | \$0.24398              |                      | \$0.24375              |                           |                       |
| 32<br>33 |                      | Block 5            | 0                               | 600,000<br>all additional |                     |                    | \$0.21945              |                      | \$0.21929              |                           |                       |
| 33<br>34 |                      | Block 6<br>TOTAL   | 0                               |                           |                     |                    | \$0.18881              | \$6,260.25           | \$0.18875              | \$6,253.51                | -0.1%                 |
| 35       | 42I Firm Sales       | Block 1            | 1,060,773                       | 10,000                    | 12,726.0            | \$1,300.00         | \$0.29140              | \$0,200.25           | \$0.29105              | \$0,233.31                | -0.1 /0               |
| 36       |                      | Block 2            | 650,234                         | 20,000                    | ,                   | +-/                | \$0.27872              |                      | \$0.27841              |                           |                       |
| 37       |                      | Block 3            | 112,053                         | 20,000                    |                     |                    | \$0.25347              |                      | \$0.25323              |                           |                       |
| 38       |                      | Block 4            | 9,427                           | 100,000                   |                     |                    | \$0.23686              |                      | \$0.23667              |                           |                       |
| 39       |                      | Block 5            | 0                               | 600,000                   |                     |                    | \$0.21473              |                      | \$0.21460              |                           |                       |
| 40       |                      | Block 6            | 0                               | all additional            |                     |                    | \$0.18704              | ¢4 072 70            | \$0.18698              | ¢4.060.4E                 | 0.10/                 |
| 41<br>42 | 42 Firm Trans        | TOTAL<br>Block 1   | 1,336,403                       | 10,000                    | 48,106.0            | \$1,550.00         | \$0.11795              | \$4,973.79           | \$0.11795              | \$4,969.45                | -0.1%                 |
| 43       |                      | Block 2            | 1,682,938                       | 20,000                    | 10,100.0            | \$1,550.00         | \$0.10558              |                      | \$0.10558              |                           |                       |
| 44       |                      | Block 3            | 1,387,648                       | 20,000                    |                     |                    | \$0.08096              |                      | \$0.08096              |                           |                       |
| 45       |                      | Block 4            | 2,195,748                       | 100,000                   |                     |                    | \$0.06477              |                      | \$0.06477              |                           |                       |
| 46       |                      | Block 5            | 901,810                         | 600,000                   |                     |                    | \$0.04318              |                      | \$0.04318              |                           |                       |
| 47       |                      | Block 6            | 0                               | all additional            |                     |                    | \$0.01619              | +                    | \$0.01619              | +                         |                       |
| 48       | 42C Intern Colos     | TOTAL              | 227.010                         | 10.000                    | 20,882,0            | ¢1 200 00          | ¢0 21000               | \$6,306.96           | #0 210F0               | \$6,306.96                | 0.0%                  |
| 49<br>50 | 42C Interr Sales     | Block 1<br>Block 2 | 237,919<br>464,853              | 10,000<br>20,000          | 39,882.0            | \$1,300.00         | \$0.31898<br>\$0.30523 |                      | \$0.31850<br>\$0.30481 |                           |                       |
| 51       |                      | Block 2<br>Block 3 | 214,908                         | 20,000                    |                     |                    | \$0.30323<br>\$0.27787 |                      | \$0.27754              |                           |                       |
| 52       |                      | Block 4            | 39,494                          | 100,000                   |                     |                    | \$0.25988              |                      | \$0.25962              |                           |                       |
| 53       |                      | Block 5            | 0                               | 600,000                   |                     |                    | \$0.23588              |                      | \$0.23571              |                           |                       |
| 54       |                      | Block 6            | 0                               | all additional            |                     |                    | \$0.20590              |                      | \$0.20584              |                           |                       |
| 55       | 421 Int. 0.1         | TOTAL              | 150 100                         | 10.000                    | 0.000.0             | #1 202 22          | +0 2000-               | \$13,340.31          | +0 20005               | \$13,323.85               | -0.1%                 |
| 56       | 42I Interr Sales     | Block 1            | 159,428                         | 10,000<br>20,000          | 8,626.0             | \$1,300.00         | \$0.30887<br>\$0.29618 |                      | \$0.30900<br>\$0.29630 |                           |                       |
| 57<br>58 |                      | Block 2<br>Block 3 | 151,104<br>0                    | 20,000 20,000             |                     |                    | \$0.29618<br>\$0.27094 |                      | \$0.29630<br>\$0.27104 |                           |                       |
| 59       |                      | Block 3<br>Block 4 | 0                               | 100,000                   |                     |                    | \$0.25433              |                      | \$0.25439              |                           |                       |
| 60       |                      | Block 5            | 0                               | 600,000                   |                     |                    | \$0.23218              |                      | \$0.23223              |                           |                       |
| 61       |                      | Block 6            | 0                               | all additional            |                     |                    | \$0.20452              |                      | \$0.20453              |                           |                       |
| 62       |                      | TOTAL              |                                 |                           |                     |                    |                        | \$3,964.31           |                        | \$3,965.43                | 0.0%                  |
| 63       | 42 Inter Trans       | Block 1            | 881,572                         | 10,000                    | 82,573.0            | \$1,550.00         | \$0.11797              |                      | \$0.11797              |                           |                       |
| 64<br>65 |                      | Block 2            | 1,495,748                       | 20,000                    |                     |                    | \$0.10560              |                      | \$0.10560              |                           |                       |
| 65<br>66 |                      | Block 3<br>Block 4 | 1,185,204<br>4,013,728          | 20,000<br>100,000         |                     |                    | \$0.08098<br>\$0.06479 |                      | \$0.08098<br>\$0.06479 |                           |                       |
| 67       |                      | Block 5            | 2,332,547                       | 600,000                   |                     |                    | \$0.00479              |                      | \$0.04319              |                           |                       |
| 68       |                      | Block 6            |                                 | all additional            |                     |                    | \$0.01619              |                      | \$0.01619              |                           |                       |
| 69       |                      | TOTAL              |                                 |                           |                     |                    |                        | \$8,571.70           |                        | \$8,571.70                | 0.0%                  |
| 70       | 43 Firm Trans        |                    | 0                               | N/A                       | 0.0                 | \$38,000.00        | \$0.00498              | \$38,000.00          | \$0.00498              | \$38,000.00               | 0.0%                  |
| 71       | 43 Interr Trans      |                    | 0                               | N/A                       | 0.0                 | \$38,000.00        | \$0.00498              | \$38,000.00          | \$0.00498              | \$38,000.00               | 0.0%                  |
| 72<br>73 | Intentionally blank  |                    |                                 |                           |                     |                    |                        |                      |                        |                           |                       |
| 73       | [1] Rate Schedule 41 | and 42 cus         | stomers may choose              | aemand charges            | at a volumetric I   | ate or based on    | MDDV. For co           | onvenience of        |                        |                           |                       |

[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] Proposed rates include the effect of removing the current Schedule 215 adjustment and applying the proposed Schedule 215 adjustment. The rate shown is for illustrative purposes only and assumes no other changes to rates occur November 1.

per Tariff per Tariff

77 78 79 80 Sources: Direct Inputs

81 Rates in summary

Column A

#### NW Natural Rates & Regulatory Affairs 2019-2020 PGA Filing - Washington: September Filing Summary of Deferred Accounts

|    | Account   | Balance<br>8/31/2019 | Sep-Oct<br>Estimated<br>Activity | Sep-Oct<br>Interest | Estimated<br>Balance<br>10/31/2019 | Estimated<br>Interest<br>During<br>Amortization | Total<br>Estimated<br>Amount for<br>(Refund) or<br>Collection | Amounts<br>Excluded from<br>PGA Filing | Amounts<br>Included in<br>PGA Filing |
|----|---|----------------------|----------------------------------|---------------------|------------------------------------|---|---|--|--------------------------------------|
|    | Α   | В                    | С                                | D                   | E                                  | F   | G   | н                                      | I                                    |
|    |   |                      |                                  |                     | E = sum B thru D                   | 5.42%   | G = E + F   |  |                                      |
| 1  |   |                      |                                  |                     |                                    |   | Excl. Rev Sens  |  |                                      |
| 2  | DSM & LOW INCOME PROGRAMS                           |                      |                                  |                     |                                    |   |   |  |                                      |
| 3  | 186234 WA LOW INCOME BILL PAY ASSIST (GREAT)        | 268,370              | 0                                | 2,448               | 270,818                            |   |   |  |                                      |
| 4  | 186235 WA GREAT AMORTIZATION                        | 31,995               | (33,907)                         | 165                 | (1,747)                            |   |   |  |                                      |
| 5  |   | 300,365              | (33,907)                         | 2,613               | 269,071                            | 7,965   | 277,036   |  | 277,036                              |
| 6  |   |                      |                                  |                     |                                    |   |   |  |                                      |
| 7  | 186314 WA WA-LIEE PROGRAM (2018 calendar year only) | 100,452              | 0                                | 916                 | 101,368                            |   |   |  |                                      |
| 8  | 186315 AMORT WA-LIEE PROGRAM                        | 6,846                | (7,954)                          | 33                  | (1,075)                            |   |   |  |                                      |
| 9  |   | 107,297              | (7,954)                          | 949                 | 100,292                            | 2,969   | 103,261   |  | 103,261                              |
| 10 |   |                      |                                  |                     |                                    |   |   |  |                                      |

29 <u>Notes</u>

30 Please refer to NWN workpapers or electronic file "NWN 2019-20 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<br>3<br>4 | Month/Year     | Note | Accumulation | Transfers   | Interest<br>Rate | Interest | 2017<br>Calendar<br>Interest | 2018<br>Calendar<br>Interest | 2019<br>Calendar<br>Interest | Total<br>Activity | Balance    | 2017<br>Calendar<br>Balance | 2018<br>Calendar<br>Balance | 2019<br>Calendar<br>Balance |
| 5           | (a)            | (b)  | (C)          | (d)         | (e1)             | (e2)     | (e5)                         | (e6)                         | (e7)                         | (f)               | (g1)       | (g4)                        | (g5)                        | (g6)                        |
| 6           | (4)            | (5)  | (0)          | (4)         | (01)             | (0=)     | (00)                         | (00)                         | (0))                         | (.)               | (9-)       | (9.)                        | (90)                        | (90)                        |
| 112         | Jan-18         |      | 30,930.32    |             | 4.25%            | 348.33   | 293.56                       | 54.77                        |                              | 31,278.65         | 114,164.81 | 83,179.72                   | 30,985.09                   |                             |
| 113         | Feb-18         |      | 8,588.34     |             | 4.25%            | 419.54   | 294.59                       | 124.95                       |                              | 9,007.88          | 123,172.69 | 83,474.31                   | 39,698.38                   |                             |
| 114         | Mar-18         |      | 55.39        |             | 4.25%            | 436.33   | 295.64                       | 140.69                       |                              | 491.72            | 123,664.41 | 83,769.95                   | 39,894.46                   |                             |
| 115         | Apr-18         |      | 42.91        |             | 4.47%            | 460.73   | 312.04                       | 148.69                       |                              | 503.64            | 124,168.05 | 84,081.99                   | 40,086.06                   |                             |
| 116         | May-18         |      | 12.26        |             | 4.47%            | 462.55   | 313.21                       | 149.34                       |                              | 474.81            | 124,642.86 | 84,395.20                   | 40,247.66                   |                             |
| 117         | Jun-18         |      | 0.00         |             | 4.47%            | 464.29   | 314.37                       | 149.92                       |                              | 464.29            | 125,107.15 | 84,709.57                   | 40,397.58                   |                             |
| 118         | Jul-18         |      | 0.00         |             | 4.69%            | 488.96   | 331.07                       | 157.89                       |                              | 488.96            | 125,596.11 | 85,040.64                   | 40,555.47                   |                             |
| 119         | Aug-18         | 2    | 196.33       | 0.91        | 4.69%            | 491.26   | 332.37                       | 158.89                       |                              | 688.50            | 126,284.61 | 85,373.01                   | 40,911.60                   |                             |
| 120         | Sep-18         |      | 16,420.67    |             | 4.69%            | 525.65   | 333.67                       | 191.98                       |                              | 16,946.32         | 143,230.93 | 85,706.68                   | 57,524.25                   |                             |
| 121         | Oct-18         |      | 140.23       |             | 4.96%            | 592.31   | 354.25                       | 238.06                       |                              | 732.54            | 143,963.47 | 86,060.93                   | 57,902.54                   |                             |
| 122         | Nov-18         |      | 84.14        | (86,060.93) | 4.96%            | 239.50   |                              | 239.50                       |                              | (85,737.29)       | 58,226.18  |                             | 58,226.18                   |                             |
| 123         | Dec-18         |      | 38,386.21    |             | 4.96%            | 320.00   |                              | 320.00                       |                              | 38,706.21         | 96,932.39  |                             | 96,932.39                   |                             |
| 124         | Jan-19         |      | 47,639.27    |             | 5.18%            | 521.25   |                              | 418.42                       | 102.83                       | 48,160.52         | 145,092.91 |                             | 97,350.81                   | 47,742.10                   |
| 125         | Feb-19         |      | 1,638.00     |             | 5.18%            | 629.85   |                              | 420.23                       | 209.62                       | 2,267.85          | 147,360.76 |                             | 97,771.04                   | 49,589.72                   |
| 126         | Mar-19         |      | 0.00         |             | 5.18%            | 636.11   |                              | 422.04                       | 214.07                       | 636.11            | 147,996.87 |                             | 98,193.08                   | 49,803.79                   |
| 127         | Apr-19         |      | 57.32        |             | 5.45%            | 672.28   |                              | 445.96                       | 226.32                       | 729.60            | 148,726.47 |                             | 98,639.04                   | 50,087.43                   |
| 128         | May-19         |      | 74.52        |             | 5.45%            | 675.64   |                              | 447.99                       | 227.65                       | 750.16            | 149,476.63 |                             | 99,087.03                   | 50,389.60                   |
| 129         | Jun-19         |      | 96,005.19    |             | 5.45%            | 896.88   |                              | 450.02                       | 446.86                       | 96,902.07         | 246,378.70 |                             | 99,537.05                   | 146,841.65                  |
| 130         | Jul-19         |      | 2,390.07     |             | 5.50%            | 1,134.71 |                              | 456.21                       | 678.50                       | 3,524.78          | 249,903.48 |                             | 99,993.26                   | 149,910.22                  |
| 131         | Aug-19         |      | 13,628.97    |             | 5.50%            | 1,176.62 |                              | 458.30                       | 718.32                       | 14,805.59         | 264,709.07 |                             | 100,451.56                  | 164,257.51                  |
| 132         | Sep-19         |      |              |             | 5.50%            | 1,213.25 |                              | 460.40                       | 752.85                       | 1,213.25          | 265,922.32 |                             | 100,911.96                  | 165,010.36                  |
| 133         | Oct-19         |      |              |             | 5.42%            | 1,201.08 |                              | 455.79                       | 745.29                       | 1,201.08          | 267,123.40 |                             | 101,367.75                  | 165,755.65                  |
| 134         |                |      |              |             |                  |          |                              |                              |                              |                   |            |                             |                             |                             |

#### 135 History truncated for ease of viewing

136

#### 137 <u>Notes</u>

138 **1** - Transferred Dec 2017 deferral balance plus 2018 interest on the balance to account 186315 for amortization.

139 **2** - Transfer amount is for true-up to GL.

#### NWN's Advice 19-04 Exhibit A - Supporting Materials Page 5 of 8

| 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   |                       |              |           |          |          |             |            |
| 111 | Nov-18 new <b>(1)</b> | (2,513.75)   | 86,060.93 | 4.96%    | 350.52   | 83,897.70   | 77,306.65  |
| 112 | Dec-18                | (11,434.06)  |           | 4.96%    | 295.90   | (11,138.16) | 66,168.49  |
| 113 | Jan-19                | (13,293.77)  |           | 5.18%    | 256.93   | (13,036.84) | 53,131.65  |
| 114 | Feb-19                | (13,134.20)  |           | 5.18%    | 201.00   | (12,933.20) | 40,198.45  |
| 115 | Mar-19                | (14,187.19)  |           | 5.18%    | 142.90   | (14,044.29) | 26,154.16  |
| 116 | Apr-19                | (6,886.73)   |           | 5.45%    | 103.14   | (6,783.59)  | 19,370.57  |
| 117 | May-19                | (4,715.91)   |           | 5.45%    | 77.27    | (4,638.64)  | 14,731.93  |
| 118 | Jun-19                | (3,130.19)   |           | 5.45%    | 59.80    | (3,070.39)  | 11,661.54  |
| 119 | Jul-19                | (2,697.37)   |           | 5.50%    | 47.27    | (2,650.10)  | 9,011.44   |
| 120 | Aug-19                | (2,202.05)   |           | 5.50%    | 36.26    | (2,165.79)  | 6,845.65   |
| 121 | Sep-19 Forecaste      | d (2,592.69) |           | 5.50%    | 25.43    | (2,567.26)  | 4,278.39   |
| 122 | Oct-19 Forecaste      | d (5,360.92) |           | 5.42%    | 7.22     | (5,353.70)  | (1,075.31) |
| 172 |                       |              |           |          |          |             |            |

123 124

## 125 History truncated for ease of viewing

126

## 127 <u>Notes</u>

128 **1** - Transfer in amounts from account 186314 approved for amortization.

NWN's Advice 19-04 Exhibit A - Supporting Materials Page 6 of 8

| 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   |                   |      |           |              |          |          |              |            |
| 7   | Beginning Balance |      |           |              |          |          |              |            |
| 113 | Nov-18            | 1    | 17,893.86 | (364,779.47) | 4.96%    | 47.25    | (346,838.36) | 20,425.45  |
| 114 | Dec-18            |      | 42,712.58 |              | 4.96%    | 172.70   | 42,885.28    | 63,310.73  |
| 115 | Jan-19            |      | 38,153.76 |              | 5.18%    | 355.64   | 38,509.40    | 101,820.13 |
| 116 | Feb-19            |      | 31,254.02 |              | 5.18%    | 506.98   | 31,761.00    | 133,581.13 |
| 117 | Mar-19            |      | 24,815.47 |              | 5.18%    | 630.19   | 25,445.66    | 159,026.79 |
| 118 | Apr-19            |      | 43,127.33 |              | 5.45%    | 820.18   | 43,947.51    | 202,974.30 |
| 119 | May-19            |      | 20,111.86 |              | 5.45%    | 967.51   | 21,079.37    | 224,053.67 |
| 120 | Jun-19            |      | 17,183.09 |              | 5.45%    | 1,056.60 | 18,239.69    | 242,293.36 |
| 121 | Jul-19            |      | 20,204.11 |              | 5.50%    | 1,156.81 | 21,360.92    | 263,654.28 |
| 122 | Aug-19            |      | 3,499.43  |              | 5.50%    | 1,216.43 | 4,715.86     | 268,370.14 |
| 123 | Sep-19            |      |           |              | 5.50%    | 1,230.03 | 1,230.03     | 269,600.17 |
| 124 | Oct-19            |      |           |              | 5.42%    | 1,217.69 | 1,217.69     | 270,817.86 |
| 105 |                   |      |           |              |          |          |              |            |

125

## 126 History truncated for ease of viewing

127

## 128 <u>Notes</u>

129 **1** - Transferred authorized balance to account 186235 for amortization.

NWN's Advice 19-04 Exhibit A - Supporting Materials Page 7 of 8

| Northwest Natural Gas Company                              |
|--|
| Washington   |
| Amortize Washington Low Income Bill Pay Assistance (GREAT) |
| 186235   |
| Program under Schedule J                                   |
| Temp Increment under Schedule 230                          |
|  |

1 Debit (Credit)

2 3

| 4   | Month/Year N   | Note   | Amortization | Transfers  | Interest Rate | Interest | Activity    | Balance    |
|-----|----------------|--------|--------------|------------|---------------|----------|-------------|------------|
| 5   | (a)            | (b)    | (c)          | (d)        | (e1)          | (e2)     | (f)         | (g)        |
|     | Nov-18 new (1) |        | (10,709.73)  | 364,779.47 | 4.96%         | 1,485.62 | 355,555.36  | 332,180.34 |
| 125 | Dec-18         |        | (48,722.23)  |            | 4.96%         | 1,272.32 | (47,449.91) | 284,730.43 |
| 126 | Jan-19         |        | (56,647.87)  |            | 5.18%         | 1,106.82 | (55,541.05) | 229,189.38 |
| 127 | Feb-19         |        | (55,968.39)  |            | 5.18%         | 868.54   | (55,099.85) | 174,089.53 |
| 128 | Mar-19         |        | (60,457.81)  |            | 5.18%         | 621.00   | (59,836.81) | 114,252.72 |
| 129 | Apr-19         |        | (29,351.72)  |            | 5.45%         | 452.24   | (28,899.48) | 85,353.24  |
| 130 | May-19         |        | (20,104.88)  |            | 5.45%         | 341.99   | (19,762.89) | 65,590.35  |
| 131 | Jun-19         |        | (13,348.13)  |            | 5.45%         | 267.58   | (13,080.55) | 52,509.80  |
| 132 | Jul-19         |        | (11,504.29)  |            | 5.50%         | 214.31   | (11,289.98) | 41,219.82  |
| 133 | Aug-19         |        | (9,392.21)   |            | 5.50%         | 167.40   | (9,224.81)  | 31,995.01  |
| 134 | Sep-19 Fore    | casted | (11,056.62)  |            | 5.50%         | 121.31   | (10,935.31) | 21,059.70  |
| 135 | Oct-19 Fore    | casted | (22,850.42)  |            | 5.42%         | 43.52    | (22,806.90) | (1,747.20) |
| 136 |                |        |              |            |               |          |             |            |
|     |                |        |              |            |               |          |             |            |

137

## 138 History truncated for ease of viewing

139

## 140 <u>Notes</u>

141 **1** - Transfer in amounts from account 186234 approved for amortization.

## NW Natural Rates & Regulatory Affairs 2019-20 Washington: September Filing Updating Energy Efficiency Schedule Tariff Advice 19-04: Schedule 230 Effects on Revenue

| 1  |   | <u>Amount</u> |
|----|---|---------------|
| 2  |   |               |
| 3  | Temporary Increments                          |               |
| 4  |   |               |
| 5  | Removal of Current Temporary Increments       |               |
| 6  | Amortization of WA Low Income Programs        | (457,230)     |
| 7  |   |               |
| 8  | Addition of Proposed Temporary Increments     |               |
| 9  | Amortization of WA Low Income Programs        | 380,297       |
| 10 |   |               |
| 11 |   |               |
| 12 | TOTAL OF ALL COMPONENTS OF RATE CHANGES       | (\$76,933)    |
| 13 |   |               |
| 14 |   |               |
| 15 |   |               |
| 16 | 2018 Washington CBR Normalized Total Revenues | \$66,182,522  |
| 17 |   |               |
| 18 | Effect of this filing, as a percentage change | -0.12%        |