

EXHIBIT A

BEFORE THE
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

NW NATURAL
SUPPORTING MATERIALS

Mist Recall

NWN WUTC Advice No. 24-13 / UG-_____

September 13, 2024

NW NATURAL

EXHIBIT A

Supporting Materials

Mist Recall

NWN WUTC ADVICE NO. 24-13 / 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

Schedule	Block	PGA Column D	Billing Rates page, Column A	WACOG & Demand from Rates page, Column B+C+D	Temps from Temporary Increment page, Column A	MARGIN Rate	Volumetric Margin	Customer Charge	Customers	Total Margin	Mist Recall			
											Proposed Amount:	\$ 52,427	Permanent Increment	
											Revenue Sensitive Multiplier:	N/A	rev sensitive factor is built in	
											Amount to Amortize:	52,427	to all sales	
											Multiplier	Allocation to RS		Increment
											V	W	X	
											I = (G*H*12)+F			
1R		329,987	\$2.04202	\$0.57282	\$0.63558	\$0.83362	\$275,084	\$5.50	1,878	\$399,032	1.0		353	\$0.00107
1C		15,693	\$2.04342	\$0.57282	\$0.60848	\$0.86212	\$13,530	\$7.00	35	\$16,470	1.0		15	\$0.00096
2R		60,818,465	\$1.70521	\$0.57282	\$0.57481	\$0.55758	\$33,911,160	\$8.00	88,378	\$42,395,448	1.0		37,532	\$0.00062
3 CFS		20,700,936	\$1.65784	\$0.57282	\$0.55207	\$0.53295	\$11,032,564	\$22.00	6,785	\$12,823,804	1.0		11,353	\$0.00055
3 IFS		219,194	\$1.59481	\$0.57282	\$0.47864	\$0.54335	\$119,099	\$22.00	21	\$124,643	1.0		110	\$0.00050
27		60,524	\$1.44891	\$0.57282	\$0.56445	\$0.31164	\$18,862	\$9.00	390	\$60,982	1.0		54	\$0.00089
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		1,556	\$0.00044
	Block 2	2,356,915	\$1.36076	\$0.47117	\$0.52335	\$0.36624					1.0			\$0.00039
41I Firm Sales	Block 1	380,477	\$1.31637	\$0.47117	\$0.47411	\$0.37109	\$418,576	\$250.00	21	\$481,576	1.0		426	\$0.00038
	Block 2	848,324	\$1.27060	\$0.47117	\$0.47245	\$0.32698					1.0			\$0.00033
41C Interr Sales	Block 1	0	\$1.38551	\$0.47117	\$0.53021	\$0.38413	\$0	\$250.00	0	\$0	1.0		0	\$0.00040
	Block 2	0	\$1.33169	\$0.47117	\$0.52207	\$0.33845					1.0		0	\$0.00035
41I Interr Sales	Block 1	0	\$1.31084	\$0.47117	\$0.47627	\$0.36340	\$0	\$250.00	0	\$0	1.0		0	\$0.00038
	Block 2	0	\$1.26598	\$0.47117	\$0.47464	\$0.32017					1.0		0	\$0.00033
41C Firm Trans	Block 1	169,476	\$0.88754	\$0.00000	\$0.50969	\$0.37785	\$158,308	\$500.00	8	\$206,308	0.0		0	\$0.00000
	Block 2	283,174	\$0.84122	\$0.00000	\$0.50831	\$0.33291					0.0		0	\$0.00000
41I Firm Trans	Block 1	0	\$0.87571	\$0.00000	\$0.50790	\$0.36781	\$0	\$500.00	0	\$0	0.0		0	\$0.00000
	Block 2	0	\$0.83080	\$0.00000	\$0.50674	\$0.32406					0.0		0	\$0.00000
42C Firm Sales	Block 1	665,308	\$1.17942	\$0.47117	\$0.50240	\$0.20585	\$361,878	\$1,300.00	8	\$486,678	1.0		431	\$0.00025
	Block 2	902,132	\$1.15330	\$0.47117	\$0.49787	\$0.18426					1.0			\$0.00022
	Block 3	353,351	\$1.10137	\$0.47117	\$0.48887	\$0.14133					1.0			\$0.00017
	Block 4	77,473	\$1.06716	\$0.47117	\$0.48294	\$0.11305					1.0			\$0.00013
	Block 5	0	\$1.02158	\$0.47117	\$0.47505	\$0.07536					1.0			\$0.00009
	Block 6	0	\$0.96459	\$0.47117	\$0.46517	\$0.02825					1.0			\$0.00003
42I Firm Sales	Block 1	966,970	\$1.10516	\$0.47117	\$0.46782	\$0.16617	\$278,782	\$1,300.00	11	\$450,382	1.0		399	\$0.00024
	Block 2	708,323	\$1.08691	\$0.47117	\$0.46700	\$0.14874					1.0			\$0.00021
	Block 3	102,042	\$1.05063	\$0.47117	\$0.46540	\$0.11406					1.0			\$0.00016
	Block 4	12,115	\$1.02675	\$0.47117	\$0.46433	\$0.09125					1.0			\$0.00013
	Block 5	0	\$0.99494	\$0.47117	\$0.46292	\$0.06085					1.0			\$0.00009
	Block 6	0	\$0.95511	\$0.47117	\$0.46114	\$0.02280					1.0			\$0.00003
42C Firm Trans	Block 1	251,608	\$0.65683	\$0.00000	\$0.50241	\$0.15442	\$224,401	\$1,550.00	1	\$243,001	0.0		0	\$0.00000
	Block 2	503,215	\$0.64019	\$0.00000	\$0.50195	\$0.13824					0.0		0	\$0.00000
	Block 3	503,215	\$0.60706	\$0.00000	\$0.50106	\$0.10600					0.0		0	\$0.00000
	Block 4	738,618	\$0.58527	\$0.00000	\$0.50046	\$0.08481					0.0		0	\$0.00000
	Block 5	0	\$0.55621	\$0.00000	\$0.49967	\$0.05654					0.0		0	\$0.00000
	Block 6	0	\$0.51988	\$0.00000	\$0.49868	\$0.02120					0.0		0	\$0.00000
42I Firm Trans	Block 1	1,054,570	\$0.65408	\$0.00000	\$0.50247	\$0.15161	\$842,181	\$1,550.00	8	\$990,981	0.0		0	\$0.00000
	Block 2	1,523,772	\$0.63772	\$0.00000	\$0.50201	\$0.13571					0.0		0	\$0.00000
	Block 3	1,376,179	\$0.60515	\$0.00000	\$0.50109	\$0.10406					0.0		0	\$0.00000
	Block 4	3,236,161	\$0.58376	\$0.00000	\$0.50050	\$0.08326					0.0		0	\$0.00000
	Block 5	1,132,591	\$0.55519	\$0.00000	\$0.49969	\$0.05550					0.0		0	\$0.00000
	Block 6	0	\$0.51950	\$0.00000	\$0.49868	\$0.02082					0.0		0	\$0.00000
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		156	\$0.00018
	Block 2	488,108	\$1.11259	\$0.47117	\$0.49055	\$0.15087					1.0			\$0.00016
	Block 3	219,844	\$1.07092	\$0.47117	\$0.48407	\$0.11568					1.0			\$0.00012
	Block 4	33,747	\$1.04351	\$0.47117	\$0.47980	\$0.09254					1.0			\$0.00010
	Block 5	0	\$1.00702	\$0.47117	\$0.47414	\$0.06171					1.0			\$0.00007
	Block 6	0	\$0.96138	\$0.47117	\$0.46706	\$0.02315					1.0			\$0.00002
42I Interr Sales	Block 1	124,246	\$1.10585	\$0.47117	\$0.47137	\$0.16331	\$31,848	\$1,300.00	1	\$47,448	1.0		42	\$0.00022
	Block 2	79,054	\$1.08791	\$0.47117	\$0.47055	\$0.14619					1.0			\$0.00019
	Block 3	0	\$1.05223	\$0.47117	\$0.46896	\$0.11210					1.0			\$0.00015
	Block 4	0	\$1.02876	\$0.47117	\$0.46790	\$0.08969					1.0			\$0.00012
	Block 5	0	\$0.99743	\$0.47117	\$0.46648	\$0.05978					1.0			\$0.00008
	Block 6	0	\$0.95832	\$0.47117	\$0.46474	\$0.02241					1.0			\$0.00003
42C Inter Trans	Block 1	0	\$0.64356	\$0.00000	\$0.50187	\$0.14169	\$0	\$1,550.00	0	\$0	0.0		0	\$0.00000
	Block 2	0	\$0.62832	\$0.00000	\$0.50147	\$0.12685					0.0		0	\$0.00000
	Block 3	0	\$0.59796	\$0.00000	\$0.50069	\$0.09727					0.0		0	\$0.00000
	Block 4	0	\$0.57798	\$0.00000	\$0.50016	\$0.07782					0.0		0	\$0.00000
	Block 5	0	\$0.55136	\$0.00000	\$0.49947	\$0.05189					0.0		0	\$0.00000
	Block 6	0	\$0.51805	\$0.00000	\$0.49861	\$0.01944					0.0		0	\$0.00000
42I Inter Trans	Block 1	978,826	\$0.64663	\$0.00000	\$0.50233	\$0.14430	\$899,467	\$1,550.00	10	\$1,085,467	0.0		0	\$0.00000
	Block 2	1,713,725	\$0.63106	\$0.00000	\$0.50189	\$0.12917					0.0		0	\$0.00000
	Block 3	1,330,900	\$0.60005	\$0.00000	\$0.50100	\$0.09905					0.0		0	\$0.00000
	Block 4	3,813,650	\$0.57968	\$0.00000	\$0.50043	\$0.07925					0.0		0	\$0.00000
	Block 5	1,945,561	\$0.55248	\$0.00000	\$0.49964	\$0.05284					0.0		0	\$0.00000
	Block 6	0	\$0.51848	\$0.00000	\$0.49867	\$0.01981					0.0		0	\$0.00000
43 Firm Trans		0	\$0.50313	\$0.00000	\$0.49822	\$0.00491	\$0	\$38,000.00	0	\$0	0.0		0	\$0.00000
43 Interr Trans		0	\$0.50313	\$0.00000	\$0.49822	\$0.00491	\$0	\$38,000.00	0	\$0	0.0		0	\$0.00000
Intentionally blank											0.0		0	\$0.00000
Totals		112,726,745					\$50,197,751			\$61,746,431			\$59,220,674	\$52,427

Sources for line 2 above:

Inputs page	Column G	Line 50
Tariff Schedules:		
Schedule #		

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

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 Volumes page, Column D	Therms in Block	Normal Therms Monthly Average use	Minimum Monthly Charge	CCA Monthly Avg. Credit	Net Minimum Monthly Charge	Current 11/1/2023 Billing Rates	Proposed 11/1/2023 Current Average Bill[2]	Proposed 11/1/2024 Mist Recall Average Bill	Proposed 11/1/2024	Proposed 11/1/2024
									F=D+(C * E)	T = D+(C*S)	% Bill Change	
Schedule	Block	A	B	C			D	E	F	S	T	U
1R		329,987	N/A	15.0	\$5.50	\$5.10	\$0.40	\$2.04202	\$31.03	\$2.04309	\$31.05	0.1%
1C		15,693	N/A	37.0	\$7.00	\$16.67	(\$9.67)	\$2.04342	\$65.94	\$2.04438	\$65.97	0.0%
2R		60,818,465	N/A	57.0	\$8.00	\$19.36	(\$11.36)	\$1.70521	\$85.84	\$1.70583	\$85.87	0.0%
3CFS		20,700,936	N/A	254.0	\$22.00	\$81.50	(\$59.50)	\$1.65784	\$361.59	\$1.65839	\$361.73	0.0%
3IFS		219,194	N/A	870.0	\$22.00	\$396.95	(\$374.95)	\$1.59481	\$1,012.53	\$1.59531	\$1,012.97	0.0%
27		60,524	N/A	13.0	\$9.00	\$0.00	\$9.00	\$1.44891	\$27.84	\$1.44980	\$27.85	0.0%
41C Firm Sales	Block 1	1,451,662	2,000	3,272.0	\$250.00	\$1,244.55	(\$994.55)	\$1,41883		\$1,41927		
	Block 2	2,356,915	all additional					\$1,36076		\$1,36115		
	TOTAL							\$3,574.00		\$3,575.37		0.0%
41I Firm Sales	Block 1	380,477	2,000	4,876.0	\$250.00	\$1,492.26	(\$1,242.26)	\$1,31637		\$1,31675		
	Block 2	848,324	all additional					\$1,27060		\$1,27093		
	TOTAL							\$5,044.73		\$5,046.43		0.0%
41C Interr Sales	Block 1	0	2,000	0.0	\$250.00	\$1,244.55	(\$994.55)	\$1,38551		\$1,38591		
	Block 2	0	all additional					\$1,33169		\$1,33204		
	TOTAL							(\$994.55)		(\$994.55)		0.0%
41I Interr Sales	Block 1	0	2,000	0.0	\$250.00	\$1,492.26	(\$1,242.26)	\$1,31084		\$1,31122		
	Block 2	0	all additional					\$1,26598		\$1,26631		
	TOTAL							(\$1,242.26)		(\$1,242.26)		0.0%
41C Firm Trans	Block 1	169,476	2,000	4,715.0	\$500.00	\$1,244.55	(\$744.55)	\$0,88754		\$0,88754		
	Block 2	283,174	all additional					\$0,84122		\$0,84122		
	TOTAL							\$3,314.44		\$3,314.44		0.0%
41I Firm Trans	Block 1	0	2,000	0.0	\$500.00	\$1,492.26	(\$992.26)	\$0,87571		\$0,87571		
	Block 2	0	all additional					\$0,83080		\$0,83080		
	TOTAL							(\$992.26)		(\$992.26)		0.0%
42C Firm Sales	Block 1	665,308	10,000	20,815.0	\$1,300.00	\$10,512.74	(\$9,212.74)	\$1,17942		\$1,17967		
	Block 2	902,132	20,000					\$1,15330		\$1,15352		
	Block 3	353,351	20,000					\$1,10137		\$1,10154		
	Block 4	77,473	100,000					\$1,06716		\$1,06729		
	Block 5	0	600,000					\$1,02158		\$1,02167		
	Block 6	0	all additional					\$0,96459		\$0,96462		
	TOTAL							\$15,054.40		\$15,059.28		0.0%
42I Firm Sales	Block 1	966,970	10,000	13,556.0	\$1,300.00	\$13,852.77	(\$12,552.77)	\$1,10516		\$1,10540		
	Block 2	708,323	20,000					\$1,08691		\$1,08712		
	Block 3	102,042	20,000					\$1,05063		\$1,05079		
	Block 4	12,115	100,000					\$1,02675		\$1,02688		
	Block 5	0	600,000					\$0,99494		\$0,99503		
	Block 6	0	all additional					\$0,95511		\$0,95514		
	TOTAL							\$2,363.88		\$2,367.03		0.1%
42C Firm Trans	Block 1	251,608	10,000	166,388.0	\$1,550.00	\$10,512.74	(\$8,962.74)	\$0,65683		\$0,65683		
	Block 2	503,215	20,000					\$0,64019		\$0,64019		
	Block 3	503,215	20,000					\$0,60706		\$0,60706		
	Block 4	738,618	100,000					\$0,58527		\$0,58527		
	Block 5	0	600,000					\$0,55621		\$0,55621		
	Block 6	0	all additional					\$0,51988		\$0,51988		
	TOTAL							\$90,192.73		\$90,192.73		0.0%
42I Firm Trans	Block 1	1,054,570	10,000	86,701.0	\$1,550.00	\$13,852.77	(\$12,302.77)	\$0,65408		\$0,65408		
	Block 2	1,523,772	20,000					\$0,63772		\$0,63772		
	Block 3	1,376,179	20,000					\$0,60515		\$0,60515		
	Block 4	3,236,161	100,000					\$0,58376		\$0,58376		
	Block 5	1,132,591	600,000					\$0,55519		\$0,55519		
	Block 6	0	all additional					\$0,51950		\$0,51950		
	TOTAL							\$40,520.01		\$40,520.01		0.0%
42C Interr Sales	Block 1	256,616	10,000	41,596.0	\$1,300.00	\$10,512.74	(\$9,212.74)	\$1,13350		\$1,13368		
	Block 2	488,108	20,000					\$1,11259		\$1,11275		
	Block 3	219,844	20,000					\$1,07092		\$1,07104		
	Block 4	33,747	100,000					\$1,04351		\$1,04361		
	Block 5	0	600,000					\$1,00702		\$1,00709		
	Block 6	0	all additional					\$0,96138		\$0,96140		
	TOTAL							\$36,792.45		\$36,798.84		0.0%
42I Interr Sales	Block 1	124,246	10,000	16,942.0	\$1,300.00	\$13,852.77	(\$12,552.77)	\$1,10585		\$1,10607		
	Block 2	79,054	20,000					\$1,08791		\$1,08810		
	Block 3	0	20,000					\$1,05223		\$1,05238		
	Block 4	0	100,000					\$1,02876		\$1,02888		
	Block 5	0	600,000					\$0,99743		\$0,99751		
	Block 6	0	all additional					\$0,95832		\$0,95835		
	TOTAL							\$6,058.00		\$6,061.52		0.1%
42C Inter Trans	Block 1	0	10,000	0.0	\$1,550.00	\$10,512.74	(\$8,962.74)	\$0,64356		\$0,64356		
	Block 2	0	20,000					\$0,62832		\$0,62832		
	Block 3	0	20,000					\$0,59796		\$0,59796		
	Block 4	0	100,000					\$0,57798		\$0,57798		
	Block 5	0	600,000					\$0,55136		\$0,55136		
	Block 6	0	all additional					\$0,51805		\$0,51805		
	TOTAL							(\$8,962.74)		(\$8,962.74)		0.0%
42I Inter Trans	Block 1	978,826	10,000	81,522.0	\$1,550.00	\$13,852.77	(\$12,302.77)	\$0,64663		\$0,64663		
	Block 2	1,713,725	20,000					\$0,63106		\$0,63106		
	Block 3	1,330,900	20,000					\$0,60005		\$0,60005		
	Block 4	3,813,650	100,000					\$0,57968		\$0,57968		
	Block 5	1,945,561	600,000					\$0,55248		\$0,55248		
	Block 6	0	all additional					\$0,51848		\$0,51848		
	TOTAL							\$37,058.40		\$37,058.40		0.0%
43 Firm Trans		0	N/A	0.0	\$38,000.00		\$38,000.00	\$0,50313	\$38,000.00	\$0,50313	\$38,000.00	0.0%
43 Interr Trans		0	N/A	0.0	\$38,000.00		\$38,000.00	\$0,50313	\$38,000.00	\$0,50313	\$38,000.00	0.0%
Intentionally blank												
[1] Rate Schedule 41 and 42 customers may choose demand charges at a volumetric rate or based on MDDV. For convenience of presentation, demand charges are not included in the calculations for those schedules.												
[2] Assumes customer receives CCA credit.												
Sources:												
Direct Inputs per Tariff per Tariff												
Rates in summary Column A												

NW Natural
Mist Recall to Core from Interstate - June 2024
Determination of Cost of Service (\$000)

Input Capital Costs and Rates			
Cost of Capital	% of Capital	Cost	Weighted Cost
	Debt	50.50%	4.45%
Short Term Debt	1.00%	75.60%	0.01%
Preferred Equity	0.00%	0.00%	0.00%
Common Equity	48.50%	9.40%	4.56%
	<u>100.00%</u>		<u>6.81%</u>
State Tax Rate			0.00%
Federal Tax Rate			21.00%
Revenue Sensitive Rate			4%
Depreciation Rate			2%
Property Tax Rate			2%
Investment			<u>\$458,129</u>

Washington Recall Investment

		<u>WA share</u>
1	Depreciation	6,873
2	Property Taxes	6,872
	Taxes on Equity Return	
3	State	0
4	Federal	5,510
5	Total Taxes	<u>5,510</u>
	Return on Rate Base	
6	Debt	10,217
7	Short Term Debt	36
8	Preferred Equity	0
9	Common Equity	20,729
10	Total Return	<u>30,983</u>
11	Subtotal Cost of Service	50,238
12	Revenue Sensitive Items	<u>2,189</u>
13	Total Cost of Service	<u>\$52,427</u>

NW Natural
Rates & Regulatory Affairs
2024-25 Washington: September Filing
Tariff Advice 24-13: Mist Recall

	<u>Amount</u>
1	
2	
3	<u>Temporary Increments</u>
4	
5	<u>Removal of Current Temporary Increments</u>
6	Amortization of Mist Recall 0
7	
8	<u>Addition of Proposed Temporary Increments</u>
9	Amortization of Mist Recall 52,427
10	
11	
12	TOTAL OF ALL COMPONENTS OF RATE CHANGES <u><u>\$52,427</u></u>
13	
14	
15	
16	2023 Washington CBR Normalized Total Revenues \$121,797,100
17	
18	Effect of this filing, as a percentage change 0.04%