

EXHIBIT A

BEFORE THE
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

NW NATURAL
SUPPORTING MATERIALS

WA Low-Income Program Costs (Amortization)

NWN WUTC Advice No. 18-04 /
UG-180784 September 13, 2018

NW NATURAL

EXHIBIT A

Supporting Materials

WA Low-Income Program Costs (AMORTIZATION)

NWN WUTC ADVICE NO. 18-04 / UG-180784

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NW Natural
Rates & Regulatory Affairs
2018-2019 PGA Filing - Washington; September Filing
Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS

Schedule	Block	PGA Column D	Billing Rate page, Column A	WACOG & Demand from Rates page, Column B-C+D	Tempo from Temporary Increment page, Column A	MARGIN Rate E=B-C-D	Volumetric Margin F = E * A	Customer Charge G	Customers H	Total Margin I = (G*H*12)+F	Low Income Bill Pay Assistance (GREAT)		WA-LIEE			
											Proposed Amount: Revenue Sensitive Multiplier: Amount to Amortize:	354,242 Temporary Increments 4.372% add revenue sensitive factor 370,438 All sales	82,997 Temporary Increments 4.372% add revenue sensitive factor 86,792 All sales	M	N	O
1	1R	204,474	\$1,093,444	\$0,39196	\$0,01700	\$0,68448	\$139,958	\$3,47	875	\$716,933	1.0	\$1,666	\$0,00815	1.0	\$390	\$0,00091
2	1C	36,632	\$1,084,23	\$0,39196	\$0,00820	\$0,68407	\$76,427	\$3,47	38	\$28,009	1.0	\$265	\$0,00686	1.0	\$62	\$0,00160
3	2R	51,883,578	\$0,80224	\$0,39196	\$0,00426	\$0,41454	\$21,383,456	\$7,00	75,145	\$27,695,636	1.0	\$261,610	\$0,00507	1.0	\$61,294	\$0,00119
4	3 GFS	17,697,989	\$0,80187	\$0,39196	\$0,00967	\$0,41858	\$7,003,839	\$15,00	6,038	\$8,490,679	1.0	\$80,202	\$0,00453	1.0	\$18,791	\$0,00106
5	3 IFS	679,219	\$0,77510	\$0,39196	\$0,03531	\$0,41845	\$200,529	\$15,00	28	\$205,549	1.0	\$1,942	\$0,00403	1.0	\$455	\$0,00095
6	27	505,107	\$0,63079	\$0,39196	\$0,01337	\$0,25420	\$128,652	\$6,00	745	\$182,292	1.0	\$11,722	\$0,00340	1.0	\$403	\$0,00082
7	41C Firm Sales	1,945,641	\$0,53691	\$0,27038	-\$0,01511	\$0,30164	\$1,097,542	\$250,00	86	\$1,395,542	1.0	\$12,804	\$0,00352	1.0	\$3,000	\$0,00082
8	41C Firm Sales	1,921,286	\$0,51811	\$0,27038	-\$0,01806	\$0,26579	\$1,097,542	\$250,00	86	\$1,395,542	1.0	\$12,804	\$0,00352	1.0	\$3,000	\$0,00082
9	41C Firm Sales	0	\$0,57684	\$0,27038	\$0,00685	\$0,30141	\$0	\$250,00	0	\$0	1.0	\$0	\$0,00342	1.0	\$0	\$0,00080
10	41C Firm Sales	0	\$0,54001	\$0,27038	\$0,00947	\$0,26556	\$0	\$500,00	0	\$0	1.0	\$0	\$0,00301	1.0	\$0	\$0,00071
11	41 Firm Trans	374,507	\$0,30077	\$0,00000	\$0,00000	\$0,30077	\$267,788	\$500,00	17	\$369,788	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
12	41 Firm Trans	565,464	\$0,26500	\$0,00000	\$0,00000	\$0,26500	\$0	\$500,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
13	41 Firm Sales	319,582	\$0,53626	\$0,27038	-\$0,03580	\$0,30168	\$193,680	\$250,00	15	\$238,680	1.0	\$2,255	\$0,00351	1.0	\$528	\$0,00082
14	41 Firm Sales	365,920	\$0,49991	\$0,27038	-\$0,03629	\$0,26582	\$0	\$250,00	0	\$0	1.0	\$0	\$0,00309	1.0	\$0	\$0,00072
15	41I Interr Sales	0	\$0,55922	\$0,27038	-\$0,01257	\$0,30141	\$0	\$250,00	0	\$0	1.0	\$0	\$0,00342	1.0	\$0	\$0,00080
16	41I Interr Sales	0	\$0,52920	\$0,27038	-\$0,01304	\$0,26556	\$0	\$250,00	0	\$0	1.0	\$0	\$0,00301	1.0	\$0	\$0,00071
17	42C Firm Sales	572,162	\$0,36597	\$0,27038	-\$0,02318	\$0,11877	\$125,411	\$1,300,00	6	\$219,011	1.0	\$2,069	\$0,00196	1.0	\$485	\$0,00046
18	42C Firm Sales	452,310	\$0,35176	\$0,27038	-\$0,02494	\$0,10632	\$0	\$1,300,00	0	\$0	1.0	\$0,00175	\$0,00035	1.0	\$0,00032	\$0,00032
19	42C Firm Sales	113,398	\$0,32347	\$0,27038	-\$0,02845	\$0,08154	\$0	\$1,300,00	0	\$0	1.0	\$0,00135	\$0,00035	1.0	\$0,00032	\$0,00032
20	42C Firm Sales	1,826	\$0,30485	\$0,27038	-\$0,03076	\$0,06523	\$0	\$1,300,00	0	\$0	1.0	\$0,00108	\$0,00035	1.0	\$0,00032	\$0,00032
21	42C Firm Sales	0	\$0,28003	\$0,27038	-\$0,03383	\$0,04348	\$0	\$1,300,00	0	\$0	1.0	\$0,00072	\$0,00035	1.0	\$0,00017	\$0,00017
22	42C Firm Sales	0	\$0,24900	\$0,27038	-\$0,03768	\$0,01630	\$0	\$1,300,00	0	\$0	1.0	\$0,00027	\$0,00035	1.0	\$0,00006	\$0,00006
23	42I Firm Sales	1,138,365	\$0,35161	\$0,27038	-\$0,03748	\$0,11871	\$218,844	\$1,300,00	12	\$406,044	1.0	\$3,835	\$0,00208	1.0	\$899	\$0,00049
24	42I Firm Sales	725,559	\$0,33889	\$0,27038	-\$0,03775	\$0,10626	\$0	\$1,300,00	0	\$0	1.0	\$0,00186	\$0,00035	1.0	\$0,00044	\$0,00044
25	42I Firm Sales	81,079	\$0,31360	\$0,27038	-\$0,03827	\$0,08149	\$0	\$1,300,00	0	\$0	1.0	\$0,00143	\$0,00035	1.0	\$0,00033	\$0,00033
26	42I Firm Sales	0	\$0,29496	\$0,27038	-\$0,03861	\$0,06519	\$0	\$1,300,00	0	\$0	1.0	\$0,00114	\$0,00035	1.0	\$0,00027	\$0,00027
27	42I Firm Sales	0	\$0,27478	\$0,27038	-\$0,03907	\$0,04347	\$0	\$1,300,00	0	\$0	1.0	\$0,00076	\$0,00035	1.0	\$0,00018	\$0,00018
28	42I Firm Sales	0	\$0,24703	\$0,27038	-\$0,03964	\$0,01629	\$0	\$1,300,00	0	\$0	1.0	\$0,00029	\$0,00035	1.0	\$0,00007	\$0,00007
29	42 Firm Trans	1,313,594	\$0,11818	\$0,00000	\$0,00000	\$0,11818	\$532,047	\$1,550,00	12	\$755,247	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
30	42 Firm Trans	1,699,433	\$0,10579	\$0,00000	\$0,00000	\$0,10579	\$0	\$1,550,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
31	42 Firm Trans	1,138,813	\$0,08112	\$0,00000	\$0,00000	\$0,08112	\$0	\$1,550,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
32	42 Firm Trans	1,522,236	\$0,06490	\$0,00000	\$0,00000	\$0,06490	\$0	\$1,550,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
33	42 Firm Trans	355,242	\$0,04327	\$0,00000	\$0,00000	\$0,04327	\$0	\$1,550,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
34	42 Firm Trans	0	\$0,01622	\$0,00000	\$0,00000	\$0,01622	\$0	\$1,550,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
35	42C Interr Sales	250,151	\$0,38133	\$0,27038	-\$0,00761	\$0,11856	\$104,866	\$1,300,00	3	\$151,666	1.0	\$1,433	\$0,00162	1.0	\$336	\$0,00038
36	42C Interr Sales	486,821	\$0,36796	\$0,27038	-\$0,00854	\$0,10612	\$0	\$1,300,00	0	\$0	1.0	\$0,00145	\$0,00035	1.0	\$0,00034	\$0,00034
37	42C Interr Sales	246,036	\$0,34134	\$0,27038	-\$0,01042	\$0,08138	\$0	\$1,300,00	0	\$0	1.0	\$0,00111	\$0,00035	1.0	\$0,00026	\$0,00026
38	42C Interr Sales	54,140	\$0,32384	\$0,27038	-\$0,01164	\$0,06510	\$0	\$1,300,00	0	\$0	1.0	\$0,00089	\$0,00035	1.0	\$0,00021	\$0,00021
39	42C Interr Sales	0	\$0,30050	\$0,27038	-\$0,01328	\$0,04340	\$0	\$1,300,00	0	\$0	1.0	\$0,00059	\$0,00035	1.0	\$0,00014	\$0,00014
40	42C Interr Sales	0	\$0,27134	\$0,27038	-\$0,01532	\$0,01628	\$0	\$1,300,00	0	\$0	1.0	\$0,00022	\$0,00035	1.0	\$0,00005	\$0,00005
41	42I Interr Sales	179,269	\$0,37670	\$0,27038	-\$0,01238	\$0,11870	\$36,173	\$1,300,00	2	\$67,373	1.0	\$636	\$0,00209	1.0	\$149	\$0,00049
42	42I Interr Sales	140,180	\$0,36381	\$0,27038	-\$0,01282	\$0,10625	\$0	\$1,300,00	0	\$0	1.0	\$0,00187	\$0,00035	1.0	\$0,00044	\$0,00044
43	42I Interr Sales	0	\$0,33817	\$0,27038	-\$0,01369	\$0,08148	\$0	\$1,300,00	0	\$0	1.0	\$0,00143	\$0,00035	1.0	\$0,00034	\$0,00034
44	42I Interr Sales	0	\$0,32130	\$0,27038	-\$0,01426	\$0,06518	\$0	\$1,300,00	0	\$0	1.0	\$0,00115	\$0,00035	1.0	\$0,00027	\$0,00027
45	42I Interr Sales	0	\$0,29879	\$0,27038	-\$0,01504	\$0,04345	\$0	\$1,300,00	0	\$0	1.0	\$0,00076	\$0,00035	1.0	\$0,00018	\$0,00018
46	42I Interr Sales	0	\$0,27069	\$0,27038	-\$0,01599	\$0,01630	\$0	\$1,300,00	0	\$0	1.0	\$0,00029	\$0,00035	1.0	\$0,00007	\$0,00007
47	42I Interr Sales	906,535	\$0,11818	\$0,00000	\$0,00000	\$0,11818	\$718,666	\$1,550,00	11	\$983,266	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
48	42I Interr Sales	1,644,618	\$0,10579	\$0,00000	\$0,00000	\$0,10579	\$0	\$1,550,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
49	42I Interr Sales	1,375,643	\$0,08112	\$0,00000	\$0,00000	\$0,08112	\$0	\$1,550,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
50	42I Interr Sales	4,240,259	\$0,06490	\$0,00000	\$0,00000	\$0,06490	\$0	\$1,550,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
51	42I Interr Sales	2,559,794	\$0,04327	\$0,00000	\$0,00000	\$0,04327	\$0	\$1,550,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
52	42I Interr Sales	0	\$0,01622	\$0,00000	\$0,00000	\$0,01622	\$0	\$1,550,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
53	43 Firm Trans	0	\$0,00499	\$0,00000	\$0,00000	\$0,00499	\$0	\$38,000,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
54	43 Firm Trans	0	\$0,00499	\$0,00000	\$0,00000	\$0,00499	\$0	\$38,000,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
55	43 Firm Trans	0	\$0,00499	\$0,00000	\$0,00000	\$0,00499	\$0	\$38,000,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
56	43 Firm Trans	0	\$0,00499	\$0,00000	\$0,00000	\$0,00499	\$0	\$38,000,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
57	43 Firm Trans	0	\$0,00499	\$0,00000	\$0,00000	\$0,00499	\$0	\$38,000,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
58	43 Firm Trans	0	\$0,00499	\$0,00000	\$0,00000	\$0,00499	\$0	\$38,000,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
59	43 Firm Trans	0	\$0,00499	\$0,00000	\$0,00000	\$0,00499	\$0	\$38,000,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
60	43 Firm Trans	0	\$0,00499	\$0,00000	\$0,00000	\$0,00499	\$0	\$38,000,00	0	\$0	0.0	\$0	\$0,00000	0.0	\$0	\$0,00000
61	Intentionally blank															
62	Totals	97,119,890					\$32,637,878			\$41,325,195	39,216,894	\$370,439		39,216,894	\$86,792	
63																
64																
65	Source for line 2 above:															
66	Inputs page															
67	Tariff Schedules:															
68	Schedule #															
69																
70																

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

Line 39
 Line 43
 Column G
 Line 39
 Sched 230, Prg J
 Sched 230, Prg I

NW Natural
 Rates & Regulatory Affairs
 2018-2019 PGA Filing - Washington: September Filing
 PGA Effects on Average Bill by Rate Schedule
 Calculation of Effect on Customer Average Bill by Rate Schedule [1]

1			Washington		Normal	Minimum	Current	11/1/2017	Proposed	Proposed	Proposed
2			PGA Normalized	Therms in	Therms	Monthly	Billing	Current	11/1/2018	11/1/2018	11/1/2018
3			Volumes page,	Block	Monthly	Charge	Rates	Average Bill	GREAT & LIEE	GREAT & LIEE	GREAT & LIEE
4			Column D		Average use				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	1R		204,474	N/A	19.0	\$3.47	\$1.09344	\$24.25	\$1.09399	\$24.26	0.0%
8	1C		38,632	N/A	85.0	\$3.47	\$1.08423	\$95.63	\$1.08463	\$95.66	0.0%
9	2R		51,583,578	N/A	57.0	\$7.00	\$0.80224	\$52.73	\$0.80253	\$52.74	0.0%
10	3 CFS		17,687,989	N/A	244.0	\$15.00	\$0.80187	\$210.66	\$0.80223	\$210.74	0.0%
11	3 IFS		479,219	N/A	1,426.0	\$15.00	\$0.77510	\$1,120.29	\$0.77542	\$1,120.75	0.0%
12	27		506,107	N/A	57.0	\$6.00	\$0.63079	\$41.96	\$0.63088	\$41.96	0.0%
13	41C Firm Sales	Block 1	1,945,641	2,000	3,747.0	\$250.00	\$0.55691		\$0.55710		
14		Block 2	1,921,286	all additional			\$0.51811		\$0.51828		
15		TOTAL						\$2,268.96		\$2,269.64	0.0%
16	41C Interr Sales	Block 1	0	2,000	0.0	\$250.00	\$0.57864		\$0.57887		
17		Block 2	0	all additional			\$0.54001		\$0.54021		
18		TOTAL						\$250.00		\$250.00	0.0%
19	41 Firm Trans	Block 1	374,507	2,000	4,706.0	\$500.00	\$0.30077		\$0.30077		
20		Block 2	585,464	all additional			\$0.26500		\$0.26500		
21		TOTAL						\$1,818.63		\$1,818.63	0.0%
22	411 Firm Sales	Block 1	319,582	2,000	3,808.0	\$250.00	\$0.53626		\$0.53640		
23		Block 2	365,920	all additional			\$0.49991		\$0.50002		
24		TOTAL						\$2,226.36		\$2,226.84	0.0%
25	411 Interr Sales	Block 1	0	2,000	0.0	\$250.00	\$0.55922		\$0.55945		
26		Block 2	0	all additional			\$0.52290		\$0.52310		
27		TOTAL						\$250.00		\$250.00	0.0%
28	42C Firm Sales	Block 1	572,162	10,000	15,829.0	\$1,300.00	\$0.36597		\$0.36558		
29		Block 2	452,310	20,000			\$0.35176		\$0.35141		
30		Block 3	113,398	20,000			\$0.32347		\$0.32321		
31		Block 4	1,826	100,000			\$0.30485		\$0.30464		
32		Block 5	0	600,000			\$0.28003		\$0.27989		
33		Block 6	0	all additional			\$0.24900		\$0.24894		
34		TOTAL						\$7,010.11		\$7,004.17	-0.1%
35	421 Firm Sales	Block 1	1,138,365	10,000	13,507.0	\$1,300.00	\$0.35161		\$0.35167		
36		Block 2	725,589	20,000			\$0.33889		\$0.33895		
37		Block 3	81,079	20,000			\$0.31360		\$0.31364		
38		Block 4	0	100,000			\$0.29696		\$0.29699		
39		Block 5	0	600,000			\$0.27478		\$0.27480		
40		Block 6	0	all additional			\$0.24703		\$0.24704		
41		TOTAL						\$6,004.59		\$6,005.40	0.0%
42	42 Firm Trans	Block 1	1,313,594	10,000	41,245.0	\$1,550.00	\$0.11818		\$0.11818		
43		Block 2	1,609,433	20,000			\$0.10579		\$0.10579		
44		Block 3	1,138,813	20,000			\$0.08112		\$0.08112		
45		Block 4	1,522,236	100,000			\$0.06490		\$0.06490		
46		Block 5	355,242	600,000			\$0.04327		\$0.04327		
47		Block 6	0	all additional			\$0.01622		\$0.01622		
48		TOTAL						\$5,759.79		\$5,759.79	0.0%
49	42C Interr Sales	Block 1	250,151	10,000	28,810.0	\$1,300.00	\$0.38133		\$0.38184		
50		Block 2	486,821	20,000			\$0.36796		\$0.36841		
51		Block 3	246,036	20,000			\$0.34134		\$0.34169		
52		Block 4	54,140	100,000			\$0.32384		\$0.32412		
53		Block 5	0	600,000			\$0.30050		\$0.30068		
54		Block 6	0	all additional			\$0.27134		\$0.27140		
55		TOTAL						\$12,034.63		\$12,048.19	0.1%
56	421 Interr Sales	Block 1	179,269	10,000	13,310.0	\$1,300.00	\$0.37670		\$0.37510		
57		Block 2	140,180	20,000			\$0.36381		\$0.36238		
58		Block 3	0	20,000			\$0.33817		\$0.33707		
59		Block 4	0	100,000			\$0.32130		\$0.32042		
60		Block 5	0	600,000			\$0.29879		\$0.29821		
61		Block 6	0	all additional			\$0.27069		\$0.27048		
62		TOTAL						\$6,271.21		\$6,250.48	-0.3%
63	42 Inter Trans	Block 1	906,535	10,000	81,264.0	\$1,550.00	\$0.11818		\$0.11818		
64		Block 2	1,644,618	20,000			\$0.10579		\$0.10579		
65		Block 3	1,375,643	20,000			\$0.08112		\$0.08112		
66		Block 4	4,240,259	100,000			\$0.06490		\$0.06490		
67		Block 5	2,559,794	600,000			\$0.04327		\$0.04327		
68		Block 6	0	all additional			\$0.01622		\$0.01622		
69		TOTAL						\$8,499.03		\$8,499.03	0.0%
70	43 Firm Trans		0	N/A	0.0	\$38,000.00	\$0.00499	\$38,000.00	\$0.00499	\$38,000.00	0.0%
71	43 Interr Trans		0	N/A	0.0	\$38,000.00	\$0.00499	\$38,000.00	\$0.00499	\$38,000.00	0.0%
72	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] 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.

Sources:

Direct Inputs	per Tariff	per Tariff
Rates in summary	Column A	

NW Natural
 Rates & Regulatory Affairs
 2018-2019 PGA Filing - Washington: September Filing
 Summary of Deferred Accounts

Account	A	B	C	D	E	F	G	H	I
	Balance 8/31/2018	Sep-Oct Estimated Activity	Sep-Oct Interest	Estimated Balance 10/31/2018	Estimated Interest During Amortization	Estimated Amount for (Refund) or Collection	Amounts Excluded from PGA Filing	Amounts Included in PGA Filing	Total
DSM & LOW INCOME PROGRAMS									
186234 WA LOW INCOME BILL PAY ASSIST (GREAT)	361,864	0	2,916	364,779					
186235 WA GREAT AMORTIZATION	9,647	(29,502)	(20)	(19,875)					
	371,511	(29,502)	2,896	344,905	9,337	354,242			354,242
186314 WA WA-LIEE PROGRAM (2017 calendar year only)	85,373	0	688	86,061					
186315 AMORT WA-LIEE PROGRAM	6,112	(11,375)	12	(5,251)					
	91,485	(11,375)	699	80,810	2,187	82,997			82,997

E = sum B thru D
 F = 4.96%
 G = E + F
 Excl. Rev Sens

1
 2
 3
 4
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 9

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	2	3	4	5	6	7	8	9	10	11	12	13	14	15			
Debit	(Credit)	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
Beginning Balance																	
Nov-17 new	(1)			(3,832.29)	111,121.79	4.21%	383.13	107,672.63	98,473.08								
Dec-17	2			(15,343.45)	(0.40)	4.21%	318.56	(15,025.29)	83,447.79								
Jan-18				(19,947.17)		4.25%	260.22	(19,686.95)	63,760.84								
Feb-18				(14,276.52)		4.25%	200.54	(14,075.98)	49,684.86								
Mar-18				(15,805.82)		4.25%	147.98	(15,657.84)	34,027.02								
Apr-18				(11,493.86)		4.47%	105.34	(11,388.52)	22,638.50								
May-18				(6,168.55)		4.47%	72.84	(6,095.71)	16,542.79								
Jun-18				(4,176.77)		4.47%	53.84	(4,122.93)	12,419.86								
Jul-18				(3,479.73)		4.69%	41.74	(3,437.99)	8,981.87								
Aug-18				(2,898.90)		4.69%	29.44	(2,869.46)	6,112.41								
Sep-18	Forecasted			(3,521.63)		4.69%	17.01	(3,504.62)	2,607.79								
Oct-18	Forecasted			(7,853.77)		4.96%	(5.45)	(7,859.22)	(5,251.43)								

History truncated for ease of viewing

Notes

- 1 - Transfer in amounts from account 186314 approved for amortization.
- 2 - Transfer amount is for true-up to GL.

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	2	3	4	5	6	7	8	9	10	11	12	13
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance			
(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)					
Beginning Balance												
Nov-17	1	37,988.00		(332,064.63)	4.21%	62.99	(294,013.64)		37,010.78			
Dec-17		6,129.25			4.21%	140.60	6,269.85		43,280.63			
Jan-18		92,788.00			4.25%	317.60	93,105.60		136,386.23			
Feb-18		52,351.09			4.25%	575.74	52,926.83		189,313.06			
Mar-18		50,408.36			4.25%	759.75	51,168.11		240,481.17			
Apr-18		43,082.54			4.47%	976.03	44,058.57		284,539.74			
May-18		30,439.89			4.47%	1,116.60	31,556.49		316,096.23			
Jun-18		23,450.43			4.47%	1,221.13	24,671.56		340,767.79			
Jul-18		(930.54)			4.69%	1,330.02	399.48		341,167.27			
Aug-18	2	19,324.14		1.07	4.69%	1,371.16	20,696.37		361,863.64			
Sep-18					4.69%	1,414.28	1,414.28		363,277.92			
Oct-18					4.96%	1,501.55	1,501.55		364,779.47			

History truncated for ease of viewing

Notes

1 - Transferred authorized balance to account 186235 for amortization.

2 - Added for rounding purposes.

Company: Northwest Natural Gas Company
 State: Washington
 Description: Amortize Washington Low Income Bill Pay Assistance (GREAT)
 Account Number: 186235
 Program under Schedule J
 Temp Increment under Schedule 230

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
Debit	(Credit)	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance															
(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)																	
Beginning Balance																								
112		Nov-17	new (1)	(9,937.40)	332,064.63	4.21%	1,147.56	323,274.79	249,329.29															
113		Dec-17		(39,780.33)		4.21%	804.95	(38,975.38)	210,353.91															
114		Jan-18		(51,715.55)		4.25%	653.42	(51,062.13)	159,291.78															
115		Feb-18		(37,015.56)		4.25%	498.61	(36,516.95)	122,774.83															
116		Mar-18		(40,979.80)		4.25%	362.26	(40,617.54)	82,157.29															
117		Apr-18		(29,802.20)		4.47%	250.53	(29,551.67)	52,605.62															
118		May-18		(15,997.57)		4.47%	166.16	(15,831.41)	36,774.21															
119		Jun-18		(10,833.61)		4.47%	116.81	(10,716.80)	26,057.41															
120		Jul-18		(9,026.31)		4.69%	84.20	(8,942.11)	17,115.30															
121		Aug-18		(7,520.46)		4.69%	52.20	(7,468.26)	9,647.04															
122		Sep-18	Forecasted	(9,135.15)		4.69%	19.85	(9,115.30)	531.74															
123		Oct-18	Forecasted	(20,366.71)		4.96%	(39.89)	(20,406.60)	(19,874.86)															

History truncated for ease of viewing

Notes

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

NW Natural
 Rates & Regulatory Affairs
 2018-19 Washington: September Filing Updating Energy Efficiency Schedule 230
 Tariff Advice 18-04: Schedule 230 Effects on Revenue

	<u>Amount</u>	<u>Reference</u>
1		
2		
3		
4		
5		
6	(396,814)	NWN 2017-18 Washington PGA rate development file September.xlsx
7		
8		
9	<u>457,230</u>	NWN 2018-19 Washington PGA rate development file September.xlsx
10		
11		
12	<u>\$60,416</u>	
13		
14		
15		
16	\$69,186,477	
17		
18	0.09%	