

**NORTHWEST NATURAL
UNCOLLECTIBLE ACCOUNTS ANALYSIS
December 2020**

	CURRENT MONTH			YEAR-TO-DATE			TWELVE MONTHS		
	CURRENT YEAR	PREVIOUS YEAR	INCREASE OVER LAST YEAR	CURRENT YEAR	PREVIOUS YEAR	INCREASE OVER LAST YEAR	CURRENT YEAR	PREVIOUS YEAR	INCREASE OVER LAST YEAR
GAS REVENUES									
Residential	69,205,803	64,590,753	4,615,050	450,901,518	438,515,279	12,386,239	450,901,518	438,515,279	12,386,239
Commercial	B2 28,256,866	L1 28,319,771	Rx (62,905)	B2 193,255,018	L1 215,041,939	Rx (21,786,921)	K 193,255,018	L1 215,041,939	Rx (21,786,921)
Industrial - Firm	2,157,235	2,090,124	67,112	20,151,209	20,843,187	(691,979)	20,151,209	20,843,187	(691,979)
Industrial - Interruptible	2,157,508	1,979,318	178,190	18,578,161	17,033,259	1,544,902	18,578,161	17,033,259	1,544,902
Transportation	B1 3,417,701	3,050,749	366,951	B1 39,754,318	34,720,152	5,034,166	39,754,318	34,720,151	5,034,166
Sub-total	105,195,112	100,030,714	5,164,398	722,640,223	726,153,816	(3,513,593)	722,640,223	726,153,816	(3,513,592)
Unbilled	4,080,190	2,049,727	2,030,463	4,654,786	(3,763,064)	8,417,851	4,654,786	(3,763,065)	8,417,851
Interstate Storage (3)	1,711,312	1,614,969	96,343	23,425,409	32,053,421	(8,628,012)	23,425,409	32,053,421	(8,628,012)
TOTAL	110,986,614	103,695,410	7,291,204	750,720,419	754,444,173	(3,723,754)	750,720,419	754,444,172	(3,723,752)
ACCOUNTS RECEIVABLE BALANCE									
Residential	C 44,379,606	36,888,055	7,491,551						
Commercial	21,381,858	18,070,774	3,311,083						
Industrial - Firm & Trans	2,687,821	2,554,498	133,323						
Industrial - Inter & Trans	1,455,280	1,290,590	164,690						
Interstate Storage	1,697,804	1,685,829	11,974						
Miscellaneous (SAP)	504,141	654,653	(150,512)						
TOTAL	72,106,509	61,144,400	10,962,109						
DELINQUENT ACCOUNTS									
Residential	D1 5,793,644	1,284,534	4,509,110						
Commercial	1,016,407	104,941	911,465						
Industrial - Firm	38,966	1,751	37,215						
Industrial - Interruptible	N/A	N/A	N/A						
Interstate Storage	N/A	N/A	N/A						
Miscellaneous (SAP)	D2 197,274	105,926	91,348						
TOTAL	7,046,291	1,497,152	5,549,139						
% of Accounts Receivable	9.77%	2.45%	370.65%						

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	CURRENT YEAR	PREVIOUS YEAR	INCREASE OVER LAST YEAR	CURRENT YEAR	PREVIOUS YEAR	INCREASE OVER LAST YEAR	CURRENT YEAR	PREVIOUS YEAR	INCREASE OVER LAST YEAR
UNCOLLECTIBLE ACCRUAL									
Residential	E 715,885	L2 171,568	Rx 544,316	E 2,049,262	L2 548,309	Rx 1,500,953	K 2,049,262	L2 548,309	Rx 1,500,953
Commercial	143,162	32,964	110,197	821,107	137,655	683,452	821,107	137,655	683,452
Industrial - Firm	28,815	34,168	(5,353)	61,880	18,093	43,788	61,880	18,093	43,788
Industrial - Interruptible	1,588	1,106	482	15,275	21,120	(5,846)	15,275	21,120	(5,846)
Unbilled revenues	4,841	2,152	2,689	10,337	(3,991)	14,327	10,337	(3,991)	14,327
Interstate Storage	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Miscellaneous (SAP)	55,000	(24,000)	79,000	154,200	(272,000)	426,200	154,200	(272,000)	426,200
TOTAL	949,290	217,959	731,331	3,112,061	449,187	2,662,874	3,112,061	449,187	2,662,874
% of Gas Revenues (4)	0.81%	0.23%	335.54%	0.39%	0.10%	592.82%	0.39%	0.10%	592.82%
NET WRITE OFF									
Residential	15,707	(17,184)	32,891	438,286	517,851	(79,565)	438,286	517,851	(79,565)
Commercial	1,398	(1,220)	2,618	173,860	111,884	61,976	173,860	111,884	61,976
Industrial - Firm	1,429	(143)	1,572	7,440	15,821	(8,382)	7,440	15,821	(8,382)
Industrial - Interruptible	0	0	0	0	20,000	(20,000)	0	20,000	(20,000)
Unbilled revenues	0	0	0	0	0	0	0	0	0
Interstate Storage	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Miscellaneous (SAP)	35,119	1,176	33,943	57,216	87,403	(30,187)	57,216	87,403	(30,187)
TOTAL	53,653	(17,371)	71,024	676,802	752,959	(76,157)	676,802	752,959	(76,157)
% of Gas Revenues (2) (4) (5)	0.02%	-0.02%	0.70%	0.08%	0.09%	-10.11%	0.08%	0.09%	-10.11%
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS BALANCE									
Residential	2,043,022	432,046	1,610,976						
Commercial	703,763	56,516	647,247						
Industrial - Firm	95,122	40,682	54,440						
Industrial - Interruptible	46,460	31,185	15,275						
Unbilled	68,166	57,829	10,337						
Interstate Storage	N/A	N/A	N/A						
Miscellaneous (SAP)	150,319	53,336	96,984						
TOTAL	3,106,852.84	671,594	2,435,259						
% of Accounts Receivable (1) (4)	4.01%	0.92%	362.61%						

Footnotes to "Uncollectible Accounts Analysis" report:

- 1) Calculation excludes Unbilled Allowance for Uncollectible Accounts Balance.
- 2) Calculation excludes Unbilled Gas Revenues.
- 3) Interstate Storage revenues include optimization and interstate gas storage services.
- 4) Excludes Miscellaneous
- 5) Net write off amount is net of Allowance for Uncollectible Accounts for public purpose programs.