

NORTHWEST NATURAL  
UNCOLLECTIBLE ACCOUNTS ANALYSIS  
December 2016

	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
<b>GAS REVENUES</b>									
Residential	61,968,679	65,511,945	(3,543,266)	400,894,793	413,978,712	(13,083,919)	400,894,793	413,978,712	(13,083,919)
Commercial	28,087,599	30,301,601	(2,214,003)	197,732,492	214,247,038	(16,514,546)	197,732,492	214,247,038	(16,514,546)
Industrial - Firm	2,167,735	2,254,914	(87,179)	21,048,167	24,270,514	(3,222,346)	21,048,167	24,270,514	(3,222,346)
Industrial - Interruptible	2,390,293	2,351,755	38,538	19,288,571	29,780,644	(10,492,073)	19,288,571	29,780,644	(10,492,073)
Transportation	2,229,137	1,756,011	473,126	19,876,956	17,759,308	2,117,648	19,876,956	17,759,308	2,117,648
Sub-total	96,843,443	102,176,227	(5,332,784)	658,840,979	700,036,215	(41,195,236)	658,840,979	700,036,215	(41,195,236)
Unbilled	20,210,970	4,276,564	15,934,406	7,102,329	91,681	7,010,648	7,102,329	91,681	7,010,648
Interstate Storage (3)	2,157,644	2,005,411	152,233	30,223,978	25,958,655	4,265,323	30,223,978	25,958,655	4,265,323
<b>TOTAL</b>	<b>119,212,057</b>	<b>108,458,202</b>	<b>10,753,855</b>	<b>696,167,286</b>	<b>726,086,551</b>	<b>(29,919,265)</b>	<b>696,167,286</b>	<b>726,086,551</b>	<b>(29,919,265)</b>
<b>ACCOUNTS RECEIVABLE BALANCE</b>									
Residential	36,102,746	37,859,857	(1,757,111)						
Commercial	16,307,273	17,111,432	(804,160)						
Industrial - Firm & Trans	3,582,129	3,639,918	(57,789)						
Industrial - Inter & Trans	1,293,788	1,289,542	4,246						
Interstate Storage	1,331,419	2,599,391	(1,267,972)						
Miscellaneous (SAP)	899,704	506,039	393,665						
<b>TOTAL</b>	<b>59,517,060</b>	<b>63,006,180</b>	<b>(3,489,121)</b>						
<b>DELINQUENT ACCOUNTS</b>									
Residential	1,288,794	1,237,560	51,234						
Commercial	85,234	121,813	(36,579)						
Industrial - Firm	2,347	73	2,274						
Industrial - Interruptible	0	0	0						
Interstate Storage	0	0	0						
Miscellaneous (SAP)	417,095	95,074	322,021						
<b>TOTAL</b>	<b>1,793,470</b>	<b>1,454,519</b>	<b>338,951</b>						
% of Accounts Receivable	3.01%	2.31%	23.39%						
<b>UNCOLLECTIBLE ACCRUAL</b>									
Residential	49,890	158,970	(109,079)	514,868	636,521	(121,654)	514,868	636,521	(121,654)
Commercial	34,200	16,462	17,739	64,810	84,721	(19,911)	64,810	84,721	(19,911)
Industrial - Firm	16,153	653	15,500	120,114	(977)	121,090	120,114	(977)	121,090
Industrial - Interruptible	1,204	1,102	101	10,879	274	10,605	10,879	274	10,605
Unbilled revenues	35,441	6,743	28,698	19,367	(6,429)	25,796	19,367	(6,429)	25,796
Interstate Storage	0	0	0	0	0	0	0	0	0
Miscellaneous (SAP)	473,410	0	473,410	516,410	46,000	470,410	516,410	46,000	470,410
<b>TOTAL</b>	<b>610,298</b>	<b>183,929</b>	<b>426,369</b>	<b>1,246,447</b>	<b>760,110</b>	<b>486,337</b>	<b>1,246,447</b>	<b>760,110</b>	<b>486,337</b>
% of Gas Revenues (4)	0.11%	0.17%	231.81%	0.10%	0.10%	63.98%	0.10%	0.10%	63.98%

NORTHWEST NATURAL  
UNCOLLECTIBLE ACCOUNTS ANALYSIS  
December 2016

	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
<b>NET WRITE OFF</b>									
Residential	(62,920)	(52,914)	(10,006)	583,071	702,310	(119,239)	583,071	702,310	(119,239)
Commercial	(1,520)	(2,780)	1,260	91,928	73,754	18,174	91,928	73,754	18,174
Industrial - Firm	(0)	(103)	103	123,754	3,083	120,672	123,754	3,083	120,672
Industrial - Interruptible	0	0	0	0	0	0	0	0	0
Unbilled revenues	0	0	0	0	0	0	0	0	0
Interstate Storage	0	0	0	0	0	0	0	0	0
Miscellaneous (SAP)	(175)	3,299	(3,474)	27,698	80,142	(52,444)	27,698	80,142	(52,444)
<b>TOTAL</b>	<b>(64,614)</b>	<b>(52,498)</b>	<b>(12,116)</b>	<b>826,451</b>	<b>859,289</b>	<b>(32,838)</b>	<b>826,451</b>	<b>859,289</b>	<b>(32,838)</b>
% of Gas Revenues (2) (4) (5)	-0.07%	-0.05%	23.08%	0.12%	0.11%	-3.82%	0.12%	0.11%	-3.82%
<b>ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS BALANCE</b>									
Residential	512,257	580,460	(68,203)						
Commercial	70,472	97,589	(27,118)						
Industrial - Firm	13,181	16,822	(3,641)						
Industrial - Interruptible	24,643	13,764	10,879						
Unbilled	110,408	91,040	19,367						
Interstate Storage	0	0	0						
Miscellaneous (SAP)	559,316	70,604	488,712						
<b>TOTAL</b>	<b>1,290,276</b>	<b>870,280</b>	<b>419,996</b>						
% of Accounts Receivable (1) (4)	1.04%	1.12%	48.26%						

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.