

NORTHWEST NATURAL  
UNCOLLECTIBLE ACCOUNTS ANALYSIS  
December 2017

	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	58,924,844	61,968,679	(3,043,835)	458,762,938	400,894,793	57,868,145	458,762,938	400,894,793	57,868,145
Commercial	27,093,249	28,087,599	(994,350)	229,680,585	197,732,492	31,948,094	229,680,585	197,732,492	31,948,094
Industrial - Firm	2,109,249	2,167,735	(58,486)	22,757,416	21,048,167	1,709,249	22,757,416	21,048,167	1,709,249
Industrial - Interruptible	2,231,085	2,390,293	(159,208)	22,173,128	19,288,571	2,884,558	22,173,128	19,288,571	2,884,558
Transportation	1,819,480	2,229,137	(409,657)	20,351,015	19,876,956	474,059	20,351,015	19,876,956	474,059
Sub-total	92,177,908	96,843,443	(4,665,535)	753,725,083	658,840,979	94,884,104	753,725,083	658,840,979	94,884,104
Unbilled	15,394,110	20,210,970	(4,816,860)	(334,267)	7,102,329	(7,436,596)	(334,267)	7,102,329	(7,436,596)
Interstate Storage (3)	918,756	2,157,644	(1,238,888)	28,373,463	30,223,978	(1,850,515)	28,373,463	30,223,978	(1,850,515)
<b>TOTAL</b>	<b>108,490,774</b>	<b>119,212,057</b>	<b>(10,721,283)</b>	<b>781,764,279</b>	<b>696,167,286</b>	<b>85,596,993</b>	<b>781,764,279</b>	<b>696,167,286</b>	<b>85,596,993</b>
<b>ACCOUNTS RECEIVABLE BALANCE</b>									
Residential	34,675,636	36,102,746	(1,427,111)						
Commercial	16,440,426	16,307,273	133,154						
Industrial - Firm & Trans	2,873,070	3,582,129	(709,059)						
Industrial - Inter & Trans	1,058,299	1,293,788	(235,489)						
Interstate Storage	1,559,040	1,331,419	227,621						
Miscellaneous (SAP)	766,670	899,704	(133,034)						
<b>TOTAL</b>	<b>57,373,141</b>	<b>59,517,060</b>	<b>(2,143,919)</b>						
<b>DELINQUENT ACCOUNTS</b>									
Residential	1,335,207	1,288,794	46,414						
Commercial	81,360	85,234	(3,874)						
Industrial - Firm	9,131	2,347	6,784						
Industrial - Interruptible	N/A	N/A	N/A						
Interstate Storage	N/A	N/A	N/A						
Miscellaneous (SAP)	170,724	417,095	(246,371)						
<b>TOTAL</b>	<b>1,596,422</b>	<b>1,793,470</b>	<b>(197,047)</b>						
% of Accounts Receivable	2.78%	3.01%	-10.99%						

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<b>UNCOLLECTIBLE ACCRUAL</b>									
Residential	110,076	49,890	60,186	702,846	514,868	187,979	702,846	514,868	187,979
Commercial	10,963	34,200	(23,238)	82,704	64,810	17,894	82,704	64,810	17,894
Industrial - Firm	8,147	16,153	(8,005)	27,460	120,114	(92,654)	27,460	120,114	(92,654)
Industrial - Interruptible	1,166	1,204	(38)	1,312	10,879	(9,567)	1,312	10,879	(9,567)
Unbilled revenues	19,339	35,441	(16,102)	(32,431)	19,367	(51,798)	(32,431)	19,367	(51,798)
Interstate Storage	N/A	N/A	N/A	0	0	0	0	0	0
Miscellaneous (SAP)	9,300	473,410	(464,110)	82,800	516,410	(433,610)	82,800	516,410	(433,610)
<b>TOTAL</b>	<b>158,992</b>	<b>610,298</b>	<b>(451,307)</b>	<b>864,691</b>	<b>1,246,447</b>	<b>(381,756)</b>	<b>864,691</b>	<b>1,246,447</b>	<b>(381,756)</b>
% of Gas Revenues (4)	0.14%	0.11%	-73.95%	0.10%	0.10%	-30.63%	0.10%	0.10%	-30.63%
<b>NET WRITE OFF</b>									
Residential	(43,492)	(62,920)	19,428	723,497	583,071	140,426	723,497	583,071	140,426
Commercial	(2,824)	(1,520)	(1,304)	98,140	91,928	6,212	98,140	91,928	6,212
Industrial - Firm	981	(0)	981	26,587	123,754	(97,167)	26,587	123,754	(97,167)
Industrial - Interruptible	0	0	0	0	0	0	0	0	0
Unbilled revenues	0	0	0	0	0	0	0	0	0
Interstate Storage	N/A	N/A	N/A	0	0	0	0	0	0
Miscellaneous (SAP)	7,270	(175)	7,445	351,115	27,698	323,417	351,115	27,698	323,417
<b>TOTAL</b>	<b>(38,064)</b>	<b>(64,614)</b>	<b>26,550</b>	<b>1,199,338</b>	<b>826,451</b>	<b>372,888</b>	<b>1,199,338</b>	<b>826,451</b>	<b>372,888</b>
% of Gas Revenues (2) (4) (5)	-0.05%	-0.07%	-41.09%	0.11%	0.12%	45.12%	0.11%	0.12%	45.12%
<b>ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS BALANCE</b>									
Residential	491,607	512,257	(20,650)						
Commercial	55,037	70,472	(15,435)						
Industrial - Firm	14,054	13,181	873						
Industrial - Interruptible	25,955	24,643	1,313						
Unbilled	77,976	110,408	(32,431)						
Interstate Storage	N/A	N/A	N/A						
Miscellaneous (SAP)	291,001	559,316	(268,315)						
<b>TOTAL</b>	<b>955,629.96</b>	<b>1,290,276</b>	<b>(334,647)</b>						
% of Accounts Receivable (1) (4)	1.02%	1.04%	-25.94%						

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.