

NORTHWEST NATURAL
UNCOLLECTIBLE ACCOUNTS ANALYSIS
December 2018

	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	58,481,627	58,924,844	(443,217)	415,008,335	458,762,938	(43,754,602)	415,008,335	458,762,938	(43,754,602)
Commercial	26,651,640	27,093,249	(441,609)	205,058,445	229,680,585	(24,622,140)	205,058,445	229,680,585	(24,622,140)
Industrial - Firm	1,884,909	2,109,249	(224,340)	20,943,491	22,757,416	(1,813,925)	20,943,491	22,757,416	(1,813,925)
Industrial - Interruptible	1,908,645	2,231,085	(322,441)	19,534,730	22,173,128	(2,638,399)	19,534,730	22,173,128	(2,638,399)
Transportation	1,682,715	1,819,480	(136,765)	22,255,565	20,351,015	1,904,550	22,255,565	20,351,015	1,904,550
Sub-total	90,609,536	92,177,908	(1,568,371)	682,800,567	753,725,083	(70,924,516)	682,800,567	753,725,083	(70,924,516)
Unbilled	10,567,039	15,394,110	(4,827,071)	(4,665,302)	(334,267)	(4,331,035)	(4,665,302)	(334,267)	(4,331,035)
Interstate Storage (3)	2,906,806	1,934,227	972,579	36,820,942	29,388,934	7,432,008	36,820,942	29,388,934	7,432,008
TOTAL	104,083,381	109,506,245	(5,422,863)	714,956,206	782,779,750	(67,823,544)	714,956,206	782,779,750	(67,823,544)
ACCOUNTS RECEIVABLE BALANCE									
Residential	31,736,691	34,675,636	(2,938,945)						
Commercial	14,632,883	16,440,426	(1,807,543)						
Industrial - Firm & Trans	2,491,086	2,873,070	(381,984)						
Industrial - Inter & Trans	943,758	1,058,299	(114,541)						
Interstate Storage	2,301,228	1,559,040	742,188						
Miscellaneous (SAP)	1,147,576	766,670	380,906						
TOTAL	53,253,222	57,373,141	(4,119,919)						
DELINQUENT ACCOUNTS									
Residential	1,191,764	1,335,207	(143,443)						
Commercial	117,910	81,360	36,550						
Industrial - Firm	180	9,131	(8,950)						
Industrial - Interruptible	N/A	N/A	N/A						
Interstate Storage	N/A	N/A	N/A						
Miscellaneous (SAP)	154,172	170,724	(16,552)						
TOTAL	1,464,027	1,596,422	(132,395)						
% of Accounts Receivable	2.75%	2.78%	-8.29%						

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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	107,429	110,076	(2,648)	366,844	702,846	(336,002)	366,844	702,846	(336,002)
Commercial	22,200	10,963	11,237	85,095	82,704	2,390	85,095	82,704	2,390
Industrial - Firm	33,105	8,147	24,958	25,663	27,460	(1,797)	25,663	27,460	(1,797)
Industrial - Interruptible	1,173	1,166	7	4,110	1,312	2,797	4,110	1,312	2,797
Unbilled revenues	11,239	19,339	(8,100)	(16,156)	(32,431)	16,275	(16,156)	(32,431)	16,275
Interstate Storage	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Miscellaneous (SAP)	160,000	9,300	150,700	213,000	82,800	130,200	213,000	82,800	130,200
TOTAL	335,146	158,992	176,155	678,555	864,691	(186,137)	678,555	864,691	(186,137)
% of Gas Revenues (4)	0.17%	0.14%	110.80%	0.07%	0.10%	-21.53%	0.07%	0.10%	-21.53%
NET WRITE OFF									
Residential	(19,030)	(43,492)	24,462	456,864	723,497	(266,633)	456,864	723,497	(266,633)
Commercial	2,157	(2,824)	4,981	109,386	98,140	11,246	109,386	98,140	11,246
Industrial - Firm	(0)	981	(981)	1,306	26,587	(25,281)	1,306	26,587	(25,281)
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	N/A	N/A	N/A	N/A	N/A	N/A
Miscellaneous (SAP)	5,301	7,270	(1,969)	91,262	351,115	(259,853)	91,262	351,115	(259,853)
TOTAL	(11,572)	(38,064)	26,493	658,817	1,199,338	(540,521)	658,817	1,199,338	(540,521)
% of Gas Revenues (2) (4) (5)	-0.02%	-0.05%	-69.60%	0.08%	0.11%	-45.07%	0.08%	0.11%	-45.07%
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS BALANCE									
Residential	401,588	491,607	(90,019)						
Commercial	30,744	55,037	(24,292)						
Industrial - Firm	38,411	14,054	24,357						
Industrial - Interruptible	30,065	25,955	4,109						
Unbilled	61,820	77,976	(16,156)						
Interstate Storage	N/A	N/A	N/A						
Miscellaneous (SAP)	412,739	291,001	121,738						
TOTAL	975,366.69	955,630	19,737						
% of Accounts Receivable (1) (4)	0.94%	1.02%	2.07%						

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.