

THIS FILING IS

Item 1: ☒ An Initial (Original)  
Submission

OR ☐ Resubmission No. \_\_\_\_\_

Form 2 Approved  
OMB No.1902-0028  
(Expires 12/31/2020)

Form 3-Q Approved  
OMB No.1902-0205  
(Expires 12/31/2019)

**SUPPLEMENTAL REPORT TO  
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION**



**FERC FINANCIAL REPORT  
FERC FORM No. 2: Annual Report of  
Major Natural Gas Companies and  
Supplemental Form 3-Q: Quarterly  
Financial Report**

These reports are mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR Parts 260.1 and 260.300. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of a confidential nature.

**Exact Legal Name of Respondent (Company)**

Cascade Natural Gas Corporation

**Year/Period of Report**

**End of** 2020/Q4



# Supplemental Report To Washington Utilities & Transportation Commission

## TABLE OF CONTENTS

<u>Page</u>	<u>Title</u>
1	Gas Companies WUTC Annual Report - Respondent Name & Address
2	Certification
114 - 116a	Statement of Income for the Year
200 - 201	Summary of Utility Plant
204 - 209	Gas Plant in Service
213	Gas Property and Capacity Leased to Others
214	Gas Plant Held for Future Use
216	Construction Work in Progress
217 - 217a	Non-Traditional Rate Treatment Afforded New Projects
218a	General Description of Construction Overhead Procedure
219	Accumulated Provision for Depreciation of Gas Utility Plant
220	Gas Stored
230a,b,c	Prepayments
232	Other Regulatory Assets
233	Miscellaneous Deferred Debits
234 - 235	Accumulated Deferred Income Taxes (Account 190)
261 - 261a	Reconciliation of Book Income to Taxable Income for Federal Income Taxes
269	Other Deferred Credits
274 - 275	Accumulated Deferred Income Taxes - Other Property (Account 282)
276 - 277	Accumulated Deferred Income Taxes - Other (Account 283)
300 - 301	Gas Operating Revenues
302 - 303	Revenues from Transportation of Gas of Others Through Gathering Facilities
304 - 305	Revenues from Transportation of Gas of Others Through Transmission Facilities
306 - 307	Revenues from Storing Gas of Others
308	Other Gas Revenues
317 - 325	Gas Operation and Maintenance Expenses
328	Exchange Gas Transactions
331	Gas Used in Utility Operations
332	Transmission and Compression of Gas by Others
334	Other Gas Supply Expenses
335	Miscellaneous General Expenses
336 - 337	Depreciation, Depletion and Amortization of Gas Plant (Section A)
338	Depreciation, Depletion and Amortization of Gas Plant (Section B)
340	Particulars Concerning Certain Income Deductions and Interest Charges Accounts
350 - 351	Regulatory Commission Expenses
352	Employee Pensions and Benefits (Account 926)
354 - 355	Distribution of Salaries and Wages
357	Charges for Outside Professional and Other Consultative Services
508 - 509	Compressor Stations
512 - 513	Gas Storage Projects
514-A	Transmission Mains
514-B	Distribution Mains
514-C	Service Pipes - Gas
514-D	Customer Regulators - Gas
514-E	Customer Meters - Gas
518	Transmission System Peak Deliveries
519	Auxiliary Peaking Facilities
520	Gas Account - Natural Gas
521	Executive Salary Supplemental Details
522	Data Request for Statistics Report
523	Depreciation, Depletion, and Amortization of Gas Plant

# GAS COMPANIES 2020 ANNUAL REPORT

FOR

Registered Name of Business on file with Commission

Cascade Natural Gas Corporation

dba:

Official Physical Address

8113 West Grandridge Boulevard

City

Kennewick

State

WA

ZIP Code

99336-7166

Official Mailing Address

☒

X if same as above

Address

City

State

Zip Code

Telephone

(509) 734-4526

Fax

(509) 737-9834

Official Email Address

[chris.ryan@cngc.com](mailto:chris.ryan@cngc.com)

Company Website

[www.cngc.com](http://www.cngc.com)

☐

'X' if any information listed above has been updated

Report Year Ended: December 31, 2020

Inquiries concerning this Annual Report should be addressed to:

Name: Kevin Conwell

Title: Manager, Accounting & Finance

Address: 8113 West Grandridge Boulevard

City: Kennewick

State: WA

Zip Code: 99336-7166

Telephone: (509) 734-4524

Email: [kevin.conwell@cngc.com](mailto:kevin.conwell@cngc.com)



## UTC

Washington Utilities  
and Transportation  
Commission

**REPORT MUST BE RECEIVED NO LATER THAN: May 1, 2021**

**PREPARER INFORMATION**'X' if Preparer same as Cover: ☐

Person who prepared report:

Chris Ryan

Title:

Supervisor, Accounting &amp; Finance

If different; Company Name:

Cascade Natural Gas Corporation

Telephone:

(509) 734-4526

Principal Business Address:

8113 West Grandridge Boulevard

City:

Kennewick

State:

WA

Zip:

99336-7166

**COMPANY INFORMATION**

Washington Unified Business Identifier (UBI) No.:

578-012.249

If you do not know your UBI No. contact [Secretary of State's Office](#)

Business Structure (please enter the appropriate designation):

Corporation

*Please enter: Individual/Sole Proprietor, Partnership, LP, LLP, LLC, Corporation, or Nonprofit Corporation*

Date First Organized or Regulated:

1/2/1953

**Accounting Records Information**

Method of Accounting: Enter Cash or Accrual

Accrual

'X' if Address is same as cover:

☒

Location of Books &amp; Records:

City:

State:

Zip:

**CERTIFICATION**

I have examined this report and to the best of my knowledge and belief, all statements of fact are accurate, the financial statements, for the period from January 1, 2020 to December 31, 2020, contained in this report, correctly reflect the business affairs of the respondent.

**(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)**

You may electronically sign by typing  
your signature in block.

X

Kevin Conwell

Date

3/22/2021

Name

Kevin Conwell

Title

Manager, Accounting &amp; Finance

Company

Cascade Natural Gas Corporation

Street Address

8113 West Grandridge Boulevard

City

Kennewick

State

WA

Zip:

99336-7166

Telephone

(509) 734-4524

Email

[kevin.conwell@cngc.com](mailto:kevin.conwell@cngc.com)

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M,D,Y)		Year of Report <b>Dec. 31, 2020</b>	
<b>STATEMENT OF INCOME</b>						
<p>Quarterly</p> <p>1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.</p> <p>2. Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts for other utility function for the current year quarter.</p> <p>3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter.</p> <p>4. If additional columns are needed place them in a footnote.</p> <p>Annual or Quarterly, if applicable</p> <p>5. Do not report fourth quarter data in columns (e) and (f)</p> <p>6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.</p> <p>7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.</p> <p>8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.</p> <p>9. Use page 122 for important notes regarding the statement of income for any account thereof.</p> <p>10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.</p> <p>11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.</p> <p>12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.</p> <p>13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.</p> <p>14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.</p> <p>15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.</p>						
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance For Quarter/Year (c)	Total Prior Year to Date Balance For Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
1	<b>UTILITY OPERATING INCOME</b>					
2	Gas Operating Revenues (400)	300-301	\$ 265,512,253	\$ 247,324,989		
3	Operating Expenses					
4	Operation Expenses (401)	317-325	179,593,000	171,252,740		
5	Maintenance Expenses (402)	317-325	6,955,494	6,768,649		
6	Depreciation Expense (403)	336-338	23,903,713	22,348,856		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	-	-		
8	Amortization and Depletion of Utility Plant (404-405)	336-338	2,607,397	2,566,262		
9	Amortization of Utility Plant Acq. Adjustment (406)	336-338	-	-		
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		-	-		
11	Amortization of Conversion Expenses (407.2)		-	-		
12	Regulatory Debits (407.3)		-	-		
13	(Less) Regulatory Credits (407.4)		-	-		
14	Taxes Other Than Income Taxes (408.1)	262-263	26,738,848	24,808,297		
15	Income Taxes-Federal (409.1)	262-263	5,466,343	(10,887,316)		
16	Income Taxes-Other (409.1)	262-263	-	-		
17	Provision for Deferred Income Taxes (410.1)	234-235	9,612,418	32,227,814		
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	(14,016,588)	(22,532,956)		
19	Investment Tax Credit Adjustment - Net (411.4)		(32,287)	(31,741)		
20	(Less) Gains from Disposition of Utility Plant (411.6)		-	-		
21	Losses from Disposition of Utility Plant (411.7)		-	-		
22	(Less) Gains from Disposition of Allowances (411.8)		-	-		
23	Losses from Disposition of Allowances (411.9)		-	-		
24	Accretion Expense (411.10)		-	-		
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		240,828,338	226,520,605		
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 116, line 27)		24,683,915	20,804,384		

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (M,D,Y)	Year of Report <b>Dec. 31, 2020</b>	
<b>STATEMENT OF INCOME</b>						
Line No.	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1						
2	-	-	265,512,253	247,324,989	-	-
3						
4	-	-	179,593,000	171,252,740	-	-
5	-	-	6,955,494	6,768,649	-	-
6	-	-	23,903,713	22,348,856	-	-
7			-	-		
8	-	-	2,607,397	2,566,262	-	-
9	-	-	-	-	-	-
10	-	-	-	-	-	-
11	-	-	-	-	-	-
12	-	-	-	-	-	-
13	-	-	-	-	-	-
14	-	-	26,738,848	24,808,297	-	-
15	-	-	5,466,343	(10,887,316)	-	-
16	-	-	-	-	-	-
17	-	-	9,612,418	32,227,814	-	-
18	-	-	(14,016,588)	(22,532,956)	-	-
19	-	-	(32,287)	(31,741)	-	-
20	-	-	-	-	-	-
21	-	-	-	-	-	-
22	-	-	-	-	-	-
23	-	-	-	-	-	-
24	-	-	-	-	-	-
25	-	-	240,828,338	226,520,605	-	-
26	-	-	24,683,915	20,804,384	-	-

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (M,D,Y)		Year of Report <b>Dec. 31, 2020</b>	
STATEMENT OF INCOME FOR THE YEAR						
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance For Quarter/Year (c)	Total Prior Year to Date Balance For Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
27	Net Utility Operating Income (Carried fwd. from page 114)		24,683,915	20,804,384		
28	<b>OTHER INCOME AND DEDUCTIONS</b>					
29	Other Income					
30	Nonutility Operating Income					
31	Rev. From Merchandising, Jobbing & Contract Work (415)		-	-		
32	(Less) Costs & Exp. of Merch., Job. & Contr. Work (416)		-	-		
33	Revenues From Nonutility Operations (417)		4,447	6,144		
34	(Less) Expenses of Nonutilty Operations (417.1)		-	-		
35	Nonoperating Rental Income (418)		-	-		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	-	-		
37	Interest and Dividend Income (419)		3,427,831	4,670,446		
38	Allowance for Other Finds Used During Construction (419.1)		27,847	(88)		
39	Miscellaneous Nonoperating Income (421)		4,795	3,559		
40	Gain on Disposition of Property (421.1)		-	934		
41	TOTAL Other Income (Total of Lines 31 thru 40)		3,464,920	4,680,995		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		-	-		
44	Miscellaneous Amortization (425)		-	-		
45	Donations (426.1)	340	96,092	179,882		
46	Life Insurance (426.2)		(4,830,583)	(588,786)		
47	Penalties (426.3)		41	71		
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		202,833	230,211		
49	Other Deductions (426.5)		-	1,556		
50	TOTAL Other Inc. Deducions (Total of Lines 41 thru 43)	340	(4,531,617)	(177,066)		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	1,117	1,072		
53	Income Taxes-Federal (409.2)	262-263	1,216,828	616,283		
54	Income Taxes-Other (409.2)	292-263	-	-		
55	Provision for Deferred Income Taxes (410.2)	234-235	887,872	528,077		
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	(511,856)	(41,623)		
57	Investment Tax Credit Adj.-Net (411.5)		-	-		
58	(Less) Investment Tax Credits (420)		-	-		
59	TOTAL Taxes on Other Inc.& Deductions(Total of 52 thru 58)		1,593,961	1,103,809		
60	Net Other Inc. & Deductions (Total of lines 41, 50, 59)		6,402,576	3,754,252		
61	<b>INTEREST CHARGES</b>					
62	Interest on Long-Term Debt (427)		12,257,932	10,728,252		
63	Amort. of Debt Disc. and Expense (428)	258-259	162,514	163,903		
64	Amort. of Loss on Reacquired Debt (428.1)		33,901	30,949		
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	-	-		
66	(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)		-	-		
67	Interest on Debt to Associated Companies (430)	340	-	-		
68	Other Interest Expense (431)	340	40,213	960,283		
69	(Less) Allowance for Borrowed Funds Used During Constr.-Credit(432)		(727,585)	(607,015)		
70	Net Interest Charges (Total of lines 62 thru 69)		11,766,975	11,276,372		
71	Income Before Extraord. Items (Total of lines 27, 60, and 70)		19,319,516	13,282,264		
72	<b>EXTRAORDINARY ITEMS</b>					
73	Extraordinary Income (434)		-	-		
74	(Less) Extraordinary Deductions (435)		-	-		
75	Net Extraordinary Items (Total of line 73 less line 74)		-	-		
76	Income Taxes - Federal and Other (409.3)	262-263	-	-		
77	Extraord. Items After Taxes (Total of line 75 less line 76)		-	-		
78	Net Income (Total of lines 71 and 77)		19,319,516	13,282,264	-	-



Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (M,D,Y)	Year of Report <b>Dec. 31, 2020</b>	
STATEMENT OF INCOME FOR THE YEAR (continued)						
Line No.	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
27	-	-	24,683,915	20,804,384	-	-
28						
29						
30						
31	-	-	-	-	-	-
32	-	-	-	-	-	-
33	-	-	4,447	6,144	-	-
34	-	-	-	-	-	-
35	-	-	-	-	-	-
36	-	-	-	-	-	-
37	-	-	3,427,831	4,670,446	-	-
38	-	-	27,847	(88)	-	-
39	-	-	4,795	3,559	-	-
40	-	-	-	934	-	-
41	-	-	3,464,920	4,680,995	-	-
42						
43			-	-		
44			-	-		
45			96,092	179,882		
46			(4,830,583)	(588,786)		
47			41	71		
48			202,833	230,211		
49	-	-	-	1,556	-	-
50	-	-	(4,531,617)	(177,066)	-	-
51						
52	-	-	1,117	1,072	-	-
53	-	-	1,216,828	616,283	-	-
54	-	-	-	-	-	-
55	-	-	887,872	528,077	-	-
56	-	-	(511,856)	(41,623)	-	-
57	-	-	-	-	-	-
58	-	-	-	-	-	-
59	-	-	1,593,961	1,103,809	-	-
60	-	-	6,402,576	3,754,252	-	-
61						
62	-	-	12,257,932	10,728,252	-	-
63	-	-	162,514	163,903	-	-
64	-	-	33,901	30,949	-	-
65	-	-	-	-	-	-
66	-	-	-	-	-	-
67	-	-	-	-	-	-
68	-	-	40,213	960,283	-	-
69	-	-	(727,585)	(607,015)	-	-
70	-	-	11,766,975	11,276,372	-	-
71	-	-	19,319,516	13,282,264	-	-
72						
73	-	-	-	-	-	-
74	-	-	-	-	-	-
75	-	-	-	-	-	-
76						
77			-	-		
78	-	-	19,319,516	13,282,264	-	-

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of report <b>Dec 31, 2020</b>
<b>Summary of Utility Plant and Accumulated Provisions For Depreciation, Amortization, and Depletion</b>				
Line No.	Item (a)	Total Company For the Current Quarter/Year		
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	936,889,800		
4	Property under capital leases			
5	Plant purchased or sold			
6	Completed construction not classified	43,017,350		
7	Experimental plant unclassified			
8	TOTAL Utility Plant(Total of lines 3 thru 7)	979,907,150		
9	Leased to others			
10	Held for future use			
11	Construction work in progress	7,523,187		
12	Acquisition adjustments			
13	Total Utility Plant (Total of Lines 8 thru 12)	987,430,337		
14	Accumulated Provisions For Depreciation, Amortization & Depletion	(419,169,793)		
15	Net Utility Plant (Total of Line 13 less 14)	568,260,544		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	(401,110,768)		
19	Amortlization and Depletion of Producing Natural Gas Land and Land Rights			
20	Amortization of Underground Storage Land and Land Rights			
21	Amortization of Other Utility Plant	(18,059,025)		
22	TOTAL In Service (Total of Lines 18 thru 21)	(419,169,793)		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to others (Total of Lines 24 and 25)	-		
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Total of Lines 28 and 29)	-		
31	Abandonment of Leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustments			
33	TOTAL Accum. Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30, 31, and 32)	(419,169,793)		

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of report <b>Dec 31, 2020</b>
<b>Summary of Utility Plant and Accumulated Provisions For Depreciation, Amortization, and Depletion (Continued)</b>					
Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)	
1					
2					
3		936,889,800			
4					
5					
6		43,017,350			
7					
8	-	979,907,150	-		
9					
10					
11		7,523,187			
12					
13	-	987,430,337	-		
14		(419,169,793)			
15	-	568,260,544	-		
16					
17					
18		(401,110,768)			
19					
20					
21		(18,059,025)			
22	-	(419,169,793)	-		
23					
24					
25					
26	-	-	-		
27					
28					
29					
30	-	-	-		
31					
32					
33	-	(419,169,793)	-		

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year Ending <b>Dec 31, 2020</b>
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106)</b>				
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.</p> <p>3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d),</p>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1	INTANGIBLE PLANT			
2	301 Organization	114,308		
3	302 Franchises and Consents	138,158		
4	303 Miscellaneous Intangible Plant	33,240,966	14,785,166	
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	33,493,432	14,785,166	
6	PRODUCTION PLANT			
7	Natural Gas Production and Gathering Plant			
8	325.1 Producing Lands	-		
9	325.2 Producing Leaseholds	-		
10	325.3 Gas Rights	-		
11	325.4 Rights-of-Way	-		
12	325.5 Other Land and Land Rights	-		
13	326 Gas Well Structures	-		
14	327 Field Compressor Station Structures	-		
15	328 Field Measuring and Regulating Station Equipment	-		
16	329 Other Structures	-		
17	330 Producing Gas Wells - Well Construction	-		
18	331 Producing Gas Wells - Well Equipment	-		
19	332 Field Lines	-		
20	333 Field Compressor Station Equipment	-		
21	334 Field Measuring and Regulating Station Equipment	-		
22	335 Drilling and Cleaning Equipment	-		
23	336 Purification Equipment	-		
24	337 Other Equipment	-		
25	338 Unsuccessful Exploration and Development Costs	-		
26	339 Asset Retirement Costs for Natural Gas Production and			
27	TOTAL Production and Gathering Plant (Enter Total of lines 8)	-	-	
28	PRODUCTS EXTRACTION PLANT			
29	340 Land and Land Rights	-		
30	341 Structures and Improvements	-		
31	342 Extraction and Refining Equipment	-		
32	343 Pipe Lines	-		
33	344 Extracted Products Storage Equipment	-		

Name of Respondent <b>Cascade Natural Gas Corporation</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year Ending <b>Dec 31, 2020</b>
--	---	--------------------------------	------------------------------------

**GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (continued)**

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2		(182)		114,126
3				138,158
4		(47,290)		47,978,842
5	-	(47,472)	-	48,231,126
6				
7				
8				-
9				-
10				-
11				-
12				-
13				-
14				-
15				-
16				-
17				-
18				-
19				-
20				-
21				-
22				-
23				-
24				-
25				-
26				-
27	-	-	-	-
28				
29				-
30				-
31				-
32				-
33				-

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year Ending <b>Dec 31, 2020</b>
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
34	345 Compressor Equipment	-	-	
35	346 Gas Measuring and Regulating Equipment	-	-	
36	347 Other Equipment	-	-	
37	348 Asset Retirement Costs for Products Extraction Plant	-	-	
38	TOTAL Products Extraction Plant (Total Lines 29 thru 37)	-	-	
39	TOTAL Natural Gas Production Plant (Total line 27 and 38)	-	-	
40	Manufactured Gas Production Plant (Submit Supplementary	-	-	
41	TOTAL Production Plant (Total of lines 39 and 40)	-	-	
42	NATURAL GAS STORAGE AND PROCESSING PLANT			
43	Underground Storage Plant			
44	350.1 Land	-	-	
45	350.2 Rights-of-Way	-	-	
46	351 Structures and Improvements	-	-	
47	352 Well	-	-	
48	352.1 Storage Leaseholds and Rights	-	-	
49	352.2 Reservoirs	-	-	
50	352.3 Non-recoverable Natural Gas	-	-	
51	353 Lines	-	-	
52	354 Compressor Station Equipment	-	-	
53	355 Other Equipment	-	-	
54	356 Purification Equipment	-	-	
55	357 Other Equipment	-	-	
56	358 Asset Retirement Costs for Underground Storage Plant	-	-	
57	TOTAL Underground Storage Plant (enter total of lines 44 thru 56)	-	-	
58	Other Storage Plant			
59	360 Land and Land Rights	-	-	
60	361 Structures and Improvements	-	-	
61	362 Gas Holders	-	-	
62	363 Purification Equipment	-	-	
63	363.1 Liquefaction Equipment	-	-	
64	363.2 Vaporizing Equipment	-	-	
65	363.3 Compressor Equipment	-	-	
66	363.4 Measuring and Regulating Equipment	-	-	
67	363.5 Other Equipment	-	-	
68	363.6 Asset Retirement Costs for Other Storage Plant	-	-	
69	TOTAL Other Storage Plant (Enter Total of lines 58-68)	-	-	
70	Base Load Liquefied Nat. Gas Terminating & Processing Plant			
71	364.1 Land and Land Rights	-	-	
72	364.2 Structures and Improvements	-	-	
73	364.3 LNG Processing Terminal Equipment	-	-	
74	364.4 LNG Transportation Equipment	-	-	
75	364.5 Measuring and Regulating Equipment	-	-	
76	364.6 Compressor Station Equipment	-	-	
77	364.7 Communications Equipment	-	-	
78	364.8 Other Equipment	-	-	
79	364.9 Asset Retirement Costs for Base Load Liquefied Nat Gas	-	-	
80	TOTAL Base Load Liq. Nat. Gas Terminating & Processing	-	-	

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year Ending <b>Dec 31, 2020</b>
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (continued)</b>				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
34	-	-	-	-
35	-	-	-	-
36	-	-	-	-
37	-	-	-	-
38	-	-	-	-
39	-	-	-	-
40	-	-	-	-
41	-	-	-	-
42				
43				
44	-	-	-	-
45	-	-	-	-
46	-	-	-	-
47	-	-	-	-
48	-	-	-	-
49	-	-	-	-
50	-	-	-	-
51	-	-	-	-
52	-	-	-	-
53	-	-	-	-
54	-	-	-	-
55	-	-	-	-
56	-	-	-	-
57	-	-	-	-
58				
59	-	-	-	-
60	-	-	-	-
61	-	-	-	-
62	-	-	-	-
63	-	-	-	-
64	-	-	-	-
65	-	-	-	-
66	-	-	-	-
67	-	-	-	-
68	-	-	-	-
69	-	-	-	-
70				
71	-	-	-	-
72	-	-	-	-
73	-	-	-	-
74	-	-	-	-
75	-	-	-	-
76	-	-	-	-
77	-	-	-	-
78	-	-	-	-
79	-	-	-	-
80	-	-	-	-

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year Ending <b>Dec 31, 2020</b>
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of 57,	-	-	
82	TRANSMISSION PLANT			
83	365.1 Land and land rights	211,405		
84	365.2 Rights-of-way	1,018,396		
85	366 Structures and improvements	-		
86	367 Mains	16,284,610	108,753	
87	368 Compressor station equipment	-		
88	369 Measuring and regulating station equipment	144,661		
89	370 Communication equipment	-		
90	371 Other equipment	-		
91	372 Asset Retirement Costs for Transmission Plant	62,048		
92	TOTAL Transmission Plant (Total lines 83 thru 91)	17,721,120	108,753	
93	DISTRIBUTION PLANT			
94	374 Land and land rights	2,310,625		
95	375 Structures and improvements	1,019,863	25,217	
96	376 Mains	429,893,288	51,015,058	
97	377 Compressor station equipment	2,097,767		
98	378 Measuring and regulating equipment - General	25,599,862	7,043,585	
99	379 Measuring and regulating equipment - City gate	-	504,956	
100	380 Services	208,743,105	12,601,164	
101	381 Meters	48,296,445	2,179,253	
102	382 Meter installations	24,129,820	2,569,599	
103	383 House regulators	8,559,185	442,172	
104	384 House regulator installations	-		
105	385 Industrial measuring and regulating station equipment	9,718,288	133,218	
106	386 Other property on customers' premises	-		
107	387 Other equipment	-		
108	388 Retirement Costs for Distribution Plant	20,551,400		
109	TOTAL Distribution Plant (Enter total of lines 94 thru 108)	780,919,648	76,514,222	
110	GENERAL PLANT			
111	389 Land and land rights	3,267,535		
112	390 Structures and improvements	16,968,289	1,163,574	
113	391 Office furniture and Equipment	6,522,117	248,568	
114	392 Transportation equipment	13,441,883	1,570,464	
115	393 Stores equipment	63,200	1,073	
116	394 Tools, shop and garage equipment	7,165,692	384,518	
117	395 Laboratory equipment	68,748		
118	396 Power operated equipment	2,581,698	1,395,277	
119	397 Communication equipment	5,670,872	62,445	
120	398 Miscellaneous equipment	58,989		
121	Subtotal (Total of lines 111 thru 120)	55,809,023	4,825,919	
122	399 Other Tangible Property			
123	399.1 Asset Retirement Costs for General Plant	-	-	
124	TOTAL General Plant (Total lines 121, 122, and 123)	55,809,023	4,825,919	
125	TOTAL (Accounts 101 and 106)	887,943,223	96,234,060	
126	Gas plant purchased (See Instruction 8)	-	-	
127	(Less) Gas plant sold (See Instruction 8)	-		
128	Experimental gas plant unclassified	-	-	
129	TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)	887,943,223	96,234,060	



Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year Ending <b>Dec 31, 2020</b>
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (continued)</b>				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81	-	-	-	-
82				
83				211,405
84			126,811	1,145,207
85				-
86	(65,154)			16,328,209
87				-
88	(9,323)			135,338
89				-
90				-
91		(119)		61,929
92	(74,477)	(119)	126,811	17,882,088
93				
94		(114)	217,000	2,527,511
95	(10,968)	(506)		1,033,606
96	(1,914,430)		(350,530)	478,643,386
97				2,097,767
98	(375,065)		6,719	32,275,101
99				504,956
100	(673,982)			220,670,287
101	(857,654)	(84,502)		49,533,542
102	(10,189)		(57,597)	26,631,633
103	(165,194)	(14,976)		8,821,187
104				-
105	(74,372)		57,597	9,834,731
106				-
107				-
108		2,244,154		22,795,554
109	(4,081,854)	2,144,056	(126,811)	855,369,261
110				
111	(41,821)	(1,145)		3,224,569
112	(174,262)	(7,173)		17,950,428
113	(91,583)	(9,517)		6,669,585
114	(789,331)	(2,575)		14,220,441
115		(63)		64,210
116	(128,825)	(3,235)		7,418,150
117	(1,232)	(102)		67,414
118	(949,296)	113		3,027,792
119	(8,562)	(1,587)		5,723,168
120		(71)		58,918
121	(2,184,912)	(25,355)	-	58,424,675
122				
123	-	-	-	-
124	(2,184,912)	(25,355)	-	58,424,675
125	(6,341,243)	2,071,110	-	979,907,150
126		-	-	-
127	-	-	-	-
128	-	-	-	-
129	(6,341,243)	2,071,110	-	979,907,150

NAME OF RESPONDENT <b>CASCADE NATURAL GAS CORPORATION</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		DATE OF REPORT (M,D,Y) <b>12/31/2020</b>	YEAR OF REPORT <b>12/31/2020</b>
<b>GAS PROPERTY AND CAPACITY LEASED TO OTHERS</b>					
1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000, provide in column (c) a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations. 2. In column (d) provide the lease payments received from others. 3. Designate associated companies with an asterisk in column (b).					
Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments For Current Year (d)	
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	TOTAL -				

NAME OF RESPONDENT <b>CASCADE NATURAL GAS CORPORATION</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		DATE OF REPORT (M,D,Y)	YEAR OF REPORT <b>12/31/2020</b>
<b>GAS PLANT HELD FOR FUTURE USE (Account 105)</b>					
<p>1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.</p> <p>2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.</p>					
Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)	
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	TOTAL -				

NAME OF RESPONDENT <b>CASCADE NATURAL GAS CORPORATION</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	DATE OF REPORT (Mo, Da, Yr)	YEAR OF REPORT <b>12/31/2020</b>
<b>CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)</b>				
1. Report below descriptions and balances at end of year or project in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under caption Research, Development, and Demonstration (see Acct. 107 of the Uniform System of Accounts). 3. Minor projects (less than \$500,000) may be grouped.				
Line No	Description of Project (a)	Construction Work in Progress - Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	Reinforce 6" High Pressure main in Aberdeen	878,672		
2	MAOP 6" High Pressure main replacement in Anacortes	564,861		
3	Utility Group Implementation of Maximo software	525,499		
4	Eng. Supervision Overhead Cost Accumulation [Interstate balance			
5	in AA ledgers]*	700,320		
6				
7	Minor distribution system/general plant projects each under \$500,000	4,853,834		
8				
9	*End of year balance in ES overhead not allocated to various CWIP work			
10	orders was (\$42,607.18). Due to a manual adjustment to the state juris			
11	of that ES fund earlier in the year the end of year juris as processed in			
12	the system was not correct, and resulted in the large positive reported here.			
13	An offsetting amount was assigned to Oregon.			
14	For reporting purposes we are using the figures as generated. The actual			
15	ES juris amount assigned to WA, after an adjusting entry booked in 02/2021,			
16	should have been (\$31,138.51).			
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	<b>TOTAL -</b>	<b>7,523,187</b>	<b>-</b>	

**BLANK PAGE**

**[Next page is 217]**

Name of Respondent	This Report Is:	Date of Report	Year of report
Cascade Natural Gas Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/2020

Non-Traditional Rate Treatment Afforded New Projects

1. The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.

2. In column b, list the CP Docket Number where the Commission authorized the facility.

3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk).

4. In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.

5. In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.

Line No	Name of Facility  (a)	CP Docket No.  (b)	Type of Rate Treatment  (c)	Gas Plant in Service  (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
	Total			

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year/Period of Report <b>12/31/2020</b>		
Non-Traditional Rate Treatment Afforded New Projects (continued)							
6. In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes – Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes – Other Property; Account 283, Accumulated Deferred Income Taxes – Other, associated with the facility.							
7. In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense).							
8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility.							
9. In column i, report the amount of depreciation expense accrued on the facility during the year.							
10. In column j, list any other expenses(including taxes) allocated to the facility.							
11. In column k, report the incremental revenues associated with the facility.							
12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project.							
13. Provide the total amounts for each column.							
Line No	Accumulated Depreciation  (e)	Accumulated Deferred Income Taxes (f)	Operating Expense  (g)	Maintenance Expense  (h)	Depreciation Expense  (i)	Other Expenses (including taxes) (j)	Incremental Revenues  (k)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							

NAME OF RESPONDENT <b>CASCADE NATURAL GAS CORPORATION</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	DATE OF REPORT (Mo, Da, Yr)	YEAR OF REPORT <b>Dec 31, 2020</b>
<b>GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE</b>			

<p>1. For each construction overhead, explain: (a) the nature and extent of work, etc., that the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.</p> <p>2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.</p> <p>3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.</p>
--

1. Engineering & Supervision and General & Administrative overhead:

Engineer & Supervision (ES) overhead consists of employees' time in preparation of work orders, mapping, determining feasibility, and other Engineering/construction based supervisory costs related to new construction which are not identified with a specific project, along with the associated payroll taxes and employee benefit costs.

General & Administrative (GA) overhead consists of employees' time in processing A/P, A/R, receiving orders, and other administrative functions which are not identified with a specific project, along with the associated payroll taxes and employee benefit costs.

Both ES & GA (ES/GA) are accumulated in pools from which a portion is allocated each month. The allocation is based on a rate determined by the Fixed Asset Accounting Analyst and approved by the Controller which is then applied to the current month activity for all applicable work orders to determine how much should be transferred from the ES/GA pools to the affected work orders. This is accomplished via a system (PowerPlan) batch operation. An applicable work order is one that is capital installation/purchase, and not a preliminary survey or investigative in nature. Note that purchase projects only receive GA overhead, not ES. Construction projects receive both.

2. ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION (AFUDC):

The formula on page 218a is used.



NAME OF RESPONDENT <b>CASCADE NATURAL GAS CORPORATION</b>		This Report Is: (1) <input checked="" type="checkbox"/> An (2) <input type="checkbox"/> A Resubmission		DATE OF REPORT  (Mo, Da, Yr)	YEAR OF REPORT <b>Dec 31, 2020</b>
GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (continued)					
COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES 1. For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years. 2. Identify, in a footnote, the specific entity used as the source for the capital structure figures. 3. Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.					
1. Components of Formula (Derived from actual book balances and actual cost rates):					
Line No	Title (a)	Amount (b)	Capitalization Ratio (%) (c)	Cost Rate Percentage (d)	
(1)	Average Short-Term Debt	S 45,816,542			
(2)	Short-Term Interest Rate			s	2.54%
(3)	Long-Term Debt	D 289,214,000	48.4%	d	4.93%
(4)	Preferred Stock	P 0		p	0.00%
(5)	Common Equity	C 308,525,705	51.6%	c	9.40%
(6)	Total Capitalization	597,739,705	100.0%		
(7)	Average Construction Work In Progress	W \$ 37,656,195			
2. Gross Rate for Borrowed Funds		s (S/W) + d[(D/(D+P+C)) (1 - S/W))]		2.54%	
3. Rate for Other Funds		[1 - (S/W)] [p(P/(D+P+C)) + c (C/(D+P+C))]		0.00%	
4. Weighted Average Rate Actually Used for the Year:					
a. Rate for Borrowed Funds -		2.54%			
b. Rate for Other Funds -		0.00%			

NAME OF RESPONDENT <b>CASCADE NATURAL GAS CORPORATION</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	DATE OF REPORT (Mo, Da, Yr)	YEAR OF REPORT <b>Dec. 31, 2020</b>	
<b>ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)</b>					
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, pages 204-209, column (d), excluding retirements of non-depreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classification, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting. 5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequences, e.g., 7.01, 7.02, etc.					
<b>Section A. Balances and Changes During the Year</b>					
Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant In-Service (c)	Gas Plant Held For Future Use (d)	Gas Plant Leased to Others (e)
	Section A. BALANCES AND CHANGES DURING YEAR				
1	Balance Beginning of Year	(382,436,869)	(382,436,869)	-	-
2	Depreciation Provisions for Year, Charged to:				
3	(403) Depreciation Expense	(23,903,713)	(23,903,713)		
4	(403.1) Depreciation Expense for Asset Retirement Costs	-			
5	(413) Expense of Gas Plant Leased to Others	-			
6	Transportation Expenses - Clearing	(949,947)	(949,947)		
7	Other Clearing Accounts	-			
8	Other Clearing (specify) (footnote details):	-			
	ARO Assets	(287,948)	(287,948)		
9		-			
10	TOTAL Depreciation Provisions for the Year (Total of lines 3 thru 8)	(25,141,608)	(25,141,608)	-	-
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	6,341,244	6,341,244		
13	Cost of Removal	4,522,802	4,522,802		
14	Salvage (Credit)	(1,409,623)	(1,409,623)		
15	TOTAL Net Charges for Plant Retired (Total of lines 12 thru 14)	9,454,423	9,454,423	-	-
16	Other Debit or Credit Items (Describe) (footnote details):				
	Increase/Decrease in RWIP	(3,001,586)	(3,001,586)		
	Other Debits/Credits	14,872	14,872		
17		-			
18	Book Cost of Asset Retirement Costs				
19	BALANCE End of Year (Total of lines 1, 10, 15, 16 and 18)	(401,110,768)	(401,110,768)	-	-
	Section B. Balances at End of Year According to Functional Classifications				
21	Production - Manufactured Gas	-			
22	Production and Gathering - Natural Gas	-			
23	Products Extraction - Natural Gas	-			
24	Underground Gas Storage	-			
25	Other Storage Plant	-			
26	Base Load LNG Terminalling & Processing Plant	-			
27	Transmission	(12,545,983)	(12,545,983)		
28	Distribution	(364,825,170)	(364,825,170)		
29	General	(23,607,994)	(23,607,994)		
	Intangible Plant	(138,158)	(138,158)		
	Retirement work-in-progress	6,537	6,537		
30	TOTAL (Enter Total of lines 21 thru 31)	(401,110,768)	(401,110,768)	-	-
<b>NOTE:</b> Line 16 Other Debit or Credit - Due to transfer of assets, and related depreciation reserve, between state jurisdictions.					

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (M,D,Y)		Year of Report <b>Dec. 31, 2020</b>			
<b>GAS STORED (Account 117.1, 117.2, 117.3, 117.4, 164.1, 164.2 and 164.3)</b>									
<p>1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.</p> <p>2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.</p> <p>3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).</p>									
Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance, beginning of year					Not allocated	\$ 1,844,138		\$ 1,844,138
2	Gas delivered to storage								
3	(contract account)					-	\$ 1,134,702		\$ 1,134,702
4	Gas withdrawn from storage								
5	(contra account)					-	\$ (970,500)		\$ (970,500)
6	Other debits or credits								
7	(pipeline imbalance)					-	-		-
8									
9									
10	Balance, end of year					Not allocated	\$ 2,008,340		\$ 2,008,340
11									
12	Therms					Not allocated	6,425,350		6,425,350
13	Mcf						595,574		595,574
14									
15	Amount per therm						\$ 0.3126		\$ 0.3126
16	Amount per Mcf						\$ 3.3721		\$ 3.3721
17									
18	Dth						642,535		642,535
19	Amount Per Dth						\$ 3.1257		\$ 3.1257
20									
21									
22									
23									
24									
25	State basis of segregation of inventory between current and noncurrent portions:								



Name of Respondent <b>Cascade Natural Gas Corporation</b>				This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant & Regulatory Study Costs (Acct 182.2) (Continued)							
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr to mo. Yr)]. Add rows as necessary to report all data. (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	Written off During Year Account Charged (e)	Written off During Year Amount (f)	Balance at End of Year (g)
7	None						
8							
9							
10							
11							
12							
13							
14							
15	TOTAL -						

Name of Respondent <b>Cascade Natural Gas Corporation</b>				This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant & Regulatory Study Costs (Acct 182.2) (Continued)							
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (Account 182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the drscription of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr)]. Add rows as necessary to report all data. Number rows in sequence beginning with the next row number after the last row number used in extraordinary property losses. (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Costs Recognized During Year (d)	Written off During Year Account  Charged (e)	Written off During Year  Amount (f)	Balance at End of Year (g)
16	None						
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	Total						

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 2020</b>	
OTHER REGULATORY ASSETS (Account 182.3)							
1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts). 2. For regulatory assets being amortized, show period of amortization in column (a). 3. Minor items (5% of the balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes. 4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses. 5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).							
Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning Current Quarter/Year	Debits	Written off During Quarter/Year Account Charged	Written off During Period Amount Recovered	Written off During Period Amount Deemed Unrecoverable	Balance at End of Current Quarter/Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2							
3							
4	Miscellaneous						-
5							
6							
7	FAS 158 Regulatory Asset	41,458,685	660,020				42,118,705
8	Total system asset						
9							
10	WA Conservation	6,805,450	173,597				6,979,047
11	(WA regulatory asset)						
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40	Total system asset	48,264,135	833,617		-	-	49,097,752

Name of Respondant <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 2020</b>	
<b>Miscellaneous Deferred Debits (Account 186)</b>							
1. Report below the details called for concerning miscellaneous deferred debits. 2. For any deferred debt being amortized, show period of amortization in column (a). 3. Minor items (less than \$250,000) may be grouped by classes.							
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	Credits Account Charged (d)	Credits Amount (e)	Balance at End of Year (f)	
1	WA Gas Supply Hedging	-	860,332	2530	(442,269)	418,063	
2							
3	WA Bremerton Manufactured Gas Plant Remediation	12,592,136	11,756,836	9230	(1,187,399)	23,161,573	
4							
5	WA Bellingham Manufactured Gas Plant Remediation	466,500	-	9230	-	466,500	
6							
7	WA Decoupling Adjustment	(2,992,929)	12,266,980	4800-4813	(8,957,482)	316,569	
8							
9	WA MAOP	12,670,163	23,092,160	9230	(19,362,334)	16,399,989	
10							
11	WA Over Refunded Temp FIT	277,480.00	-		(277,480)	-	
12							
13	WA Covid -19 Deferred Costs	-	377,289	9210	-	377,289	
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	<b>Total</b>	<b>23,013,350</b>	<b>48,353,597</b>		<b>(30,226,964)</b>	<b>41,139,983</b>	



**BLANK PAGE**

**[Next page is 234]**



Name of Respondent <b>Cascade Natural Gas Corporation</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
--	---	--------------------------------	--

**ACCUMULATED DEFERRED INCOME TAXES (Account 190) (continued)**

--	--	--	--	--	--	--	--

Line No.	Changes During Year	Changes During Year	Adjustments	Adjustments	Adjustments	Adjustments	Balance at End of Year
			Debits	Debits	Credits	Credits	
	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account No. (g)	Amount (h)	Account No. (i)	Amount (j)	
1							
2							
3	(1,283,693)	738,821	Regulatory accounts related to FAS 158 and OR rate change adjustments	120,997	Regulatory accounts related to FAS 158 and OR rate change adjustments	(7,198)	10,338,490
4							
5	(1,283,693)	738,821		120,997		(7,198)	10,338,490
6							
7	(1,283,693)	738,821		120,997		(7,198)	10,338,490
8							
9	(1,183,040)	682,020		114,909		(6,203)	9,506,431
10	(100,653)	56,801		6,088		(995)	832,059
11							
	(887,871)	511,856		75,839		(5,638)	8,258,503
	(295,169)	170,164		39,070		(565)	1,247,928
	(100,653)	56,801		6,088		(995)	832,059

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES</b>				
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.</p>				
Line No.	Details (a)	Amount (b)		
1	Net Income for the Year (Page 116)	24,634,068		
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books			
5	Interest capitalized adj (IRS>books)	1,056,196		
6	TOTAL	1,056,196		
7	Deductions Recorded on Books Not Deducted for Return			
8	Tax Expense	3,753,978		
9	Depreciation provision	36,761,378		
10	Vacation Accrual - current year	2,383,963		
11	Incentive accrual	1,637,514		
12	Bad Debt Expense	1,967,418		
13	Prepays	32,135		
14	Payroll Tax Deferral	1,383,482		
15	COVID 19 Expenses/Savings	268,457		
16	Deferred Gas Costs	25,682,296		
17	Qualified Transportation Fringe	2,670		
18	AFUDC Equity	320,357		
19	Lobbying (5912.4264)	270,185		
20	50 % of business meals & entertainment	74,453		
21	162(m) Executive Compensation	729,504		
22	Performance Share Perm	169,977		
23	100% of business entertainment	8,469		
24	Penalties (5984)	55		
25	Interest Expense	3,709		
26	TOTAL	75,450,001		
27	Income Recorded on Books Not Included in Return			
28	Tax Gain (loss) on disposal of assets	(2,428,539)		
29	Bellingham, Bremerton, & Eugene MGP expenses	(163,957)		
30	Retiree Medical Accrual	(374,338)		
31	CIAC	(1,952,490)		
32	SFAS No.87 pension plan accrual	(463,361)		
33	TOTAL	(5,382,685)		
	Adjusted Net Income to carry forward to page 261A, line 1	95,757,580		

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (cont.)</b>					
1	Adjusted Net Income carried forward from page 261, line 34				95,757,580
2	Deductions on Return Not Charged Against Book Income				
3	Depreciation & amortization of plant				(40,259,435)
4	Conservation Program				(173,597)
5	MAOP Deferred Costs WA/OR				(3,535,401)
6	Repairs Deduction				(5,192,923)
7	Vacation accrual - prior year				(1,903,016)
8	SFAS No.87 accrual-SERP/SISP add back bk expense				(2,429,661)
9	Bad debts written off				(1,209,258)
10	SERP/SISP-perm difference piece				(1,765,054)
11	Reserved Revenue				(1,543,282)
12	Payroll Taxes - Incentive accrual				(147,991)
13	Amort of loss on reacquired debt (4281)				(711,428)
14	OR CAT Regulatory Asset				(308,383)
15	Incentive accrual - prior year				(1,696,506)
16	401K Dividends (MDUR)				(196,833)
17	Customer Advances - 2520.000 to 2520.2991				(148,447)
18	Legal Reserve				(313,700)
19	Royalty Income (15% of royalty income receipts)				(1,153)
20	Oregon State Income Tax				(624,596)
21	TOTAL				(62,160,664)
22	Federal Tax Net Income				<b>33,596,916</b>
23	Show Computation of Tax:				
24	Rate				21%
25	Estimated Tax Return Federal Income Tax				7,055,352
26	Adjustments:				
27	Difference between 12/31/19 accrual and tax return				366,474
28	R&D Tax Credits				(25,000)
29	FIN 48 - R&D Tax Credits				5,000
30	Provision for Current Federal Income Tax				7,401,826
31					
32	Allocated to:	<u>409.1</u>	<u>409.2</u>	<u>Total</u>	
33	Washington	5,466,343	1,216,828	6,683,171	
34	Oregon	485,092	233,562	718,655	
35	Total	<b>5,951,436</b>	<b>1,450,390</b>	<b>7,401,826</b>	

Name of Respondant <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 2020</b>	
<b>Other Deferred Credits (Account 253)</b>							
1. Report below the details called for concerning other deferred credits. 2. For any deferred credit being amortized, show period of amortization. 3. Minor items (less than \$250,000) may be grouped by classes.							
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debit Contra Account (c)	Debit Amount (d)	Credits (e)	Balance at End of Year (f)	
1	WA Deferred Gas Costs	84,087,474	805.1	59,197,129	(82,860,444)	60,424,159	
2	(amortization period 11/10-present)						
3							
4	WA Covid-19 Savings	-	Various	0	(618,733)	(618,733)	
5	(amortization period - none)						
6							
7	SGL Deposit	Unallocated	134 / 228.4			Unallocated	
8	Customer Unclaimed Credits	Unallocated	131			Unallocated	
9	MDUR Interco Pension	Unallocated	228.3/182.3			Unallocated	
10	MDUR Interco Post-Ret	Unallocated	228.3/182.3			Unallocated	
11	Pension Contribution	Unallocated	various			Unallocated	
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40	<b>Total</b>	<b>84,087,474</b>		<b>59,197,129</b>	<b>(83,479,177)</b>	<b>59,805,426</b>	

**BLANK PAGE**

**[Next page is 274]**

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>ACCUMULATED DEFERRED INCOME TAXES-Other Property (Account 282)</b>					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.					
2. At Other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 282				
2	Electric				
3	Gas	(57,867,450)	(4,732,148)	4,024,810	
4	Other (Define)				
5	Total (Total of Lines 2 thru 4)	(57,867,450)	(4,732,148)	4,024,810	
6					
7	Total (Account 282) Lines 5 thru 6	(57,867,450)	(4,732,148)	4,024,810	
8	Classification of Totals				
9	Federal Income Tax	(53,683,573)	(4,236,182)	3,766,571	
10	State Income Tax	(4,183,877)	(495,966)	258,239	
11	Local Income Tax				
	Amounts assigned to jurisdictions as follows:				
	Federal Income Tax - Washington	(41,753,209)	(3,270,512)	2,905,550	
	Federal Income Tax - Oregon	(11,930,364)	(965,670)	861,021	
	State Income Tax - Oregon	(4,183,877)	(495,966)	258,239	



Name of Respondent <b>Cascade Natural Gas Corporation</b>					This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>ACCUMULATED DEFERRED INCOME TAXES-Other Property (Account 282) (continued)</b>								
3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.								
Line No.	Changes During Year Amounts Debited to Account 410.2 (e)	Changes During Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)	
1								
2								
3	-	-	182.3 & 254	1,183,972	182.3 & 254	(3,240,620)	(60,631,436)	
4								
5	-	-		1,183,972		(3,240,620)	(60,631,436)	
6								
7	-	-		1,183,972		(3,240,620)	(60,631,436)	
8								
9	-	-	254	1,072,590	254	(3,149,987)	(56,230,581)	
10	-	-	182.3	111,382	182.3	(90,633)	(4,400,855)	
11								
	-	-		835,624		(2,088,817)	(43,371,364)	
	-	-		236,966		(1,061,170)	(12,859,217)	
	-	-		111,382		(90,633)	(4,400,855)	

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>ACCUMULATED DEFERRED INCOME TAXES-Other (Account 283)</b>					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.					
2. At Other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)	
1	Account 283				
2	Electric				
3	Gas	(37,469,760)	(6,013,714)	8,912,756	
4					
5	Total (Total of Lines 2 thru 4)	(37,469,760)	(6,013,714)	8,912,756	
6					
7					
8	Total Account 283 (Total of lines 5 thru 8)	(37,469,760)	(6,013,714)	8,912,756	
9	Classification of TOTAL				
10	Federal Income Tax	(34,200,965)	(5,526,330)	8,291,669	
11	State Income Tax	(3,268,795)	(487,384)	621,087	
12	Local Income Tax				
	Amounts assigned to jurisdictions as follows:				
	Federal Income Tax - Washington	(30,504,864)	(4,958,117)	7,206,077	
	Federal Income Tax - Oregon	(3,696,101)	(568,213)	1,085,592	
	State Income Tax - Oregon	(3,268,795)	(487,384)	621,087	

Name of Respondent <b>Cascade Natural Gas Corporation</b>				This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>ACCUMULATED DEFERRED INCOME TAXES-Other (Account 283) (continued)</b>							
3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.							
Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3	-	-	Regulatory accounts related to deferred tax effect of OR State Tax Rate increase	1,325,273	Regulatory accounts related to deferred tax effect of OR State Tax Rate increase	(1,289,669)	(34,535,114)
4							
5	-	-		1,325,273		(1,289,669)	(34,535,114)
6							
7							
8	-	-		1,325,273		(1,289,669)	(34,535,114)
9							
10	-	-		1,199,023		(1,265,901)	(31,502,504)
11	-	-		123,250		(23,768)	(3,035,610)
12							
	-	-		896,406		(888,067)	(28,248,565)
	-	-		302,617		(377,834)	(3,253,939)
	-	-		123,250		(23,768)	(3,035,610)

Name of Respondent <b>Cascade Natural Gas Corporation</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
--	---	--------------------------------	--

**GAS OPERATING REVENUES**

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

Line No.	Title of Account  (a)		Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay  Amount for Previous Year (b)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	480	Residential Sales	None	None	None	None
2	481	Commerical and Industrial Sales				
3	482	Other Sales to Public Authorites				
4	483	Sales for Resale				
5	484	Interdepartmental Sales				
6	485	Intracompany Transfers				
7	487	Forfeited Discounts				
8	488	Miscellaneous Service Revenues				
9	489.1	Revenues from Transportation of Gas of Others Through Gathering Facilities				
10	489.2	Revenues from Transportation of Gas of Others Through Transmission Facilities				
11	489.3	Revenues from Transportation of Gas of Others Through Distribution Facilities				
12	489.4	Revenues from Storing Gas of Others				
13	490	Sales of Prod. Ext. from Natural Gas				
14	491	Revenues from Natural Gas Proc. By Others				
15	492	Incidental Gasoline and Oil Sales				
16	493	Rent from Gas Property				
17	494	Interdepartmental Rents				
18	495	Other Gas Revenues				
19		Subtotal:				
20	496	(Less) Provision for Rate Refunds				
21		TOTAL				

Name of Respondent <b>Cascade Natural Gas Corporation</b>				This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>GAS OPERATING REVENUES (continued)</b>							
4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote. 5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases. 6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.							
Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)	
1	\$ 144,026,745	\$ 132,445,064	\$ 144,026,745	\$ 132,445,064	12,456,855	13,086,545	
2	\$ 95,593,496	\$ 89,036,536	\$ 95,593,496	\$ 89,036,536	11,983,566	13,062,543	
3							
4							
5							
6							
7							
8	\$ 298,635	\$ 527,670	\$ 298,635	\$ 527,670			
9							
10							
11	\$ 25,108,663	\$ 24,094,628	\$ 25,108,663	\$ 24,094,628	82,395,958	81,582,991	
12							
13							
14							
15							
16	\$ -	\$ -	\$ -	\$ -			
17	\$ 90,033	\$ 127,945	\$ 90,033	\$ 127,945			
18	\$ 65,357	\$ 91,457	\$ 65,357	\$ 91,457			
19	\$ <b>265,182,929</b>	\$ 246,323,300	\$ <b>265,182,929</b>	\$ 246,323,300			
20	\$ 329,324	\$ 1,001,689	\$ 329,324	\$ 1,001,689			
21	\$ <b>265,512,253</b>	\$ 247,324,989	\$ <b>265,512,253</b>	\$ 247,324,989			

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 2020</b>	
<b>REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES (ACCOUNT 489.1)</b>							
1 Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system). 2 Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.							
Line No.	Rate Schedule and Zone of Receipt (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)		
1	Not Applicable						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							

Name of Respondent	This Report Is:	Date of Report	Year of Report
Cascade Natural Gas Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2020

REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES (continued)

3 Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e).

4 Delivered Dth of gas must not be adjusted for discounting.

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (l)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 2020</b>	
REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION FACILITIES (ACCOUNT 489.2)							
1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule. 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308. 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services less revenues reflected in columns (b) through (e).							
Line No.	Zone of Delivery, Rate Schedule	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year	Revenues for Transition Costs and Take-or-Pay  Amount for Previous Year	Revenues for GRI and ACA  Amount for Current Year	Revenues for GRI and ACA  Amount for Previous Year		
	(a)	(b)	(c)	(d)	(e)		
1	Not Applicable						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							



Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 2020</b>
REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION FACILITIES (CONTINUED)						
4. Delivered Dth of gas must not be adjusted for discounting. 5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported. 6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.						
Line No.	Other Revenues  Amount for Current Year  (f)	Other Revenues  Amount for Previous Year  (g)	Total Operating Revenues  Amount for Current Year  (h)	Total Operating Revenues  Amount for Previous Year  (l)	Dekatherm of Natural Gas  Amount for Current Year  (j)	Dekatherm of Natural Gas  Amount for Previous Year  (k)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report  (Mo, Da, Yr)		Year of Report <b>Dec. 31, 2020</b>	
REVENUES FROM STORING GAS OF OTHERS (ACCOUNT 489.4)							
1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total. 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308. 3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).							
Line No.	Rate Schedule	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year	Revenues for Transition Costs and Take-or-Pay  Amount for Previous Year	Revenues for GRI and ACA  Amount for Current Year	Revenues for GRI and ACA  Amount for Previous Year		
	(a)	(b)	(c)	(d)	(e)		
1	Not Applicable						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report  (Mo, Da, Yr)		Year of Report <b>Dec. 31, 2020</b>	
REVENUES FROM STORING GAS OF OTHERS (Account 489.4)							
4. Dth of gas withdrawn from storage must not be adjusted for discounting. 5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.							
Line No.	Other Revenues  Amount for Current Year  (f)	Other Revenues  Amount for Previous Year  (g)	Total Operating Revenues  Amount for Current Year  (h)	Total Operating Revenues  Amount for Previous Year  (l)	Dekatherm of Natural Gas  Amount for Current Year  (j)	Dekatherm of Natural Gas  Amount for Previous Year  (k)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
OTHER GAS REVENUES (Account 495)				
Report below transactions of \$250,000 or more included in Account 495, Other Gas Revenues. Group all transactions below \$250,000 in one amount and provide the number of items.				
Line No.	Description of Transaction  (a)			Amount (in dollars) (b)
1	Commissions on Sale or Distribution of Gas of Others			
2	Compensation for Minor or Incidental Services Provided for Others			
3	Profit or Loss on Sale of Material and Supplies not Ordinarily Purchased for Resale			
4	Sales of Stream, Water, or Electricity, including Sales or Transfers to Other Departments			
5	Miscellaneous Royalties			
6	Revenues from Dehydration and Other Processing of Gas of Others except as provided for in the Instructions to Account 495			
7	Revenues for Right and/or Benefits Received from Others which are Realized Through Research, Development, and Demonstration Ventures			
8	Gains on Settlements of Imbalance Receivables and Payables			
9	Revenues from Penalties earned Pursuant to Tarriff Provisions, including Penalties Associated with Cash-out Settlements			
10	Revenues from Shipper Supplied Gas			
11	Other Revenuee (Specify):			
12	Miscellaneous Revenues			\$ 65,357
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL			\$ 65,357

**BLANK PAGE**

**[Next page is 317]**

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)	0	0	
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering	0	0	
8	751 Production Maps and Records	0	0	
9	752 Gas Wells Expenses	0	0	
10	753 Field Lines Expenses	0	0	
11	754 Field Compressor Station Expenses	0	0	
12	755 Field Compressor Station Fuel and Power	0	0	
13	756 Field Measuring and Regulating Station Expenses	0	0	
14	757 Purification Expenses	0	0	
15	758 Gas Well Royalties	0	0	
16	759 Other Expenses	0	0	
17	760 Rents	0	0	
18	TOTAL Operation (Total of lines 7 thru 17)	0	0	
19	Maintenance			
20	761 Maintenance Supervision and Engineering	0	0	
21	762 Maintenance of Structures and Improvements	0	0	
22	763 Maintenance of Producing Gas Wells	0	0	
23	764 Maintenance of Field Lines	0	0	
24	765 Maintenance of Field Compressor Station Equipment	0	0	
25	766 Maintenance of Field Measuring and Regulating Station Equipment	0	0	
26	767 Maintenance of Purification Equipment	0	0	
27	768 Maintenance of Drilling and Cleaning Equipment	0	0	
28	769 Maintenance of Other Equipment	0	0	
29	TOTAL Maintenance (Total of lines 20 thru 28)	0	0	
30	TOTAL Natural Gas Production & Gathering (Total of lines 18 and 29)	0	0	

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>GAS OPERATION AND MAINTENANCE EXPENSES (continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering	0	0	
34	771 Operation Labor	0	0	
35	772 Gas Shrinkage	0	0	
36	773 Fuel	0	0	
37	774 Power	0	0	
38	775 Materials	0	0	
39	776 Operation Supplies and Expenses	0	0	
40	777 Gas Processed by Others	0	0	
41	778 Royalties on Products Extracted	0	0	
42	779 Marketing Expenses	0	0	
43	780 Products Purchases for Resale	0	0	
44	781 Variation in Products Inventory	0	0	
45	(Less) 782 Extracted Products Used by the Utility - Credit	0	0	
46	783 Rents	0	0	
47	TOTAL Operation (Total of lines 33 thru 46)	0	0	
48	Maintenance			
49	784 Maintenance Supervision and Engineering	0	0	
50	785 Maintenance of Structures and Improvements	0	0	
51	786 Maintenance of Extraction and Refining Equipment	0	0	
52	787 Maintenance of Pipe Lines	0	0	
53	788 Maintenance of Extracted Products Storage Equipment	0	0	
54	789 Maintenance of Compressor Equipment	0	0	
55	790 Maintenance of Gas Measuring and Reg. Equipment	0	0	
56	791 Maintenance of Other Equipment	0	0	
57	TOTAL Maintenance (Total of lines 49 thru 56)	0	0	
58	TOTAL Products Extraction (Total of lines 47 and 57)	0	0	

Name of Respondent  <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  (Mo, Da, Yr)	Year of Report  <b>Dec. 31, 2020</b>
<b>GAS OPERATION AND MAINTENANCE EXPENSES (continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals	0	0	
62	796 Nonproductive Well Drilling	0	0	
63	797 Abandoned Leases	0	0	
64	798 Other Exploration	0	0	
65	TOTAL Exploration & Development (Total of lines 61 thru 64)	0	0	
66	D. Other Gas Supply Expenses			
67	Operation			
68	800 Natural Gas Well Head Purchases	0	0	
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	0	0	
70	801 Natural Gas Field Line Purchases	0	0	
71	802 Natural Gas Gasoline Plant Outlet Purchases	0	0	
72	803 Natural Gas Transmission Line Purchases	0	0	
73	804 Natural Gas City Gate Purchases	111,720,524	183,154,599	
74	804.1 Liquefied Natural Gas Purchases	0	0	
75	805 Other Gas Purchases	0	0	
76	(Less) 805.1 Purchased Gas Cost Adjustments	22,577,070	(56,334,341)	
77	TOTAL Purchased Gas (Total of lines 68 to 76)	134,297,594	126,820,258	
78	806 Exchange Gas	0	0	
79	Purchased Gas Expenses			
80	807.1 Well Expenses - Purchased Gas	0	0	
81	807.2 Operation of Purchased Gas Measuring Stations	0	0	
82	807.3 Maintenance of Purchased Gas Measuring Stations	0	0	
83	807.4 Purchased Gas Calculations Expenses	0	0	
84	807.5 Other Purchased Gas Expenses	0	0	
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	0	0	



Name of Respondent  <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  (Mo, Da, Yr)	Year of Report  <b>Dec. 31, 2020</b>
<b>GAS OPERATION AND MAINTENANCE EXPENSES (continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
86	808.1 Gas Withdrawn from Storage - Debit	4,796,022	6,419,366	
87	(Less) 808.2 Gas Delivered to Storage - Credit	(4,728,432)	(8,003,476)	
88	809.1 Withdrawals of Liquefied Natural Gas for Processing - Debit	0	0	
89	(Less) 809.2 Deliveries of Natural Gas for Processing - Credit	0	0	
90	Gas Used in Utility Operations - Credit			
91	810 Gas Used for Compressor Station Fuel - Credit	0	0	
92	811 Gas Used for Products Extraction - Credit	0	0	
93	812 Gas Used for Other Utility Operations - Credit	(91,697)	(70,309)	
94	TOTAL Gas Used in Utility Operations - Credit (Total of lines 91 thru 93)	(91,697)	(70,309)	
95	813 Other Gas Supply Expenses	321,353	320,028	
96	TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	134,594,840	125,485,867	
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65 and 96)	134,594,840	125,485,867	
98	2. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering	0	0	
102	815 Maps and Records	0	0	
103	816 Wells Expenses	0	0	
104	817 Lines Expense	0	0	
105	818 Compressor Station Expenses	0	0	
106	819 Compressor Station Fuel and Power	0	0	
107	820 Measuring and Regulating Station Expenses	0	0	
108	821 Purification Expenses	0	0	
109	822 Exploration and Development	0	0	
110	823 Gas Losses	0	0	
111	824 Other Expenses	0	0	
112	825 Storage Well Royalties	0	0	
113	826 Rents	0	0	
114	TOTAL Operation (Total of lines 101 thru 113)	0	0	

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>GAS OPERATION AND MAINTENANCE EXPENSES (continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
115	Maintenance			
116	830 Maintenance Supervision and Engineering	0	0	
117	831 Maintenance of Structures and Improvements	0	0	
118	832 Maintenance of Reservoirs and Wells	0	0	
119	833 Maintenance of Lines	0	0	
120	834 Maintenance of Compressor Station Equipment	0	0	
121	835 Maintenance of Measuring and Regulating Station Equipment	0	0	
122	836 Maintenance of Purification Equipment	0	0	
123	837 Maintenance of Other Equipment	0	0	
124	TOTAL Maintenance (Total of lines 116 thru 123)	0	0	
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0	0	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	0	0	
129	841 Operation Labor and Expenses	0	0	
130	842 Rents	0	0	
131	842.1 Fuel	0	0	
132	842.2 Power	0	0	
133	842.3 Gas Losses	0	0	
134	TOTAL Operation (Total of lines 128 thru 133)	0	0	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering	0	0	
137	843.2 Maintenance of Structures	0	0	
138	843.3 Maintenance of Gas Holders	0	0	
139	843.4 Maintenance of Purification Equipment	0	0	
140	843.5 Maintenance of Liquefaction Equipment	0	0	
141	843.6 Maintenance of Vaporizing Equipment	0	0	
142	843.7 Maintenance of Compressor Equipment	0	0	
143	843.8 Maintenance of Measuring and Regulating Equipment	0	0	
144	843.9 Maintenance of Other Equipment	0	0	
145	TOTAL Maintenance (Total of lines 136 thru 144)	0	0	
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	0	0	

Name of Respondent  <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  (Mo, Da, Yr)	Year of Report  <b>Dec. 31, 2020</b>
<b>GAS OPERATION AND MAINTENANCE EXPENSES (continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering	0	0	
150	844.2 LNG Processing Terminal Labor and Expenses	0	0	
151	844.3 Liquefaction Processing Labor and Expenses	0	0	
152	844.4 Liquefaction Transportation Labor and Expenses	0	0	
153	844.5 Measuring and Regulation Labor and Expenses	0	0	
154	844.6 Compressor Station Labor and Expenses	0	0	
155	844.7 Communication System Expenses	0	0	
156	844.8 System Control and Load Dispatching	0	0	
157	845.1 Fuel	0	0	
158	845.2 Power	0	0	
159	845.3 Rents	0	0	
160	845.4 Demurrage Charges	0	0	
161	(Less) 845.5 Wharfage Receipts - Credit	0	0	
162	845.6 Processing Liquefied or Vaporized Gas by Others	0	0	
163	846.1 Gas Losses	0	0	
164	846.2 Other Expenses	0	0	
165	TOTAL Operation (Total of lines 149 thru 164)	0	0	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering	0	0	
168	847.2 Maintenance of Structures and Improvements	0	0	
169	847.3 Maintenance of LNG Processing Terminal Equipment	0	0	
170	847.4 Maintenance of LNG Transportation Equipment	0	0	
171	847.5 Maintenance of Measuring and Regulating Equipment	0	0	
172	847.6 Maintenance of Compressor Station Equipment	0	0	
173	847.7 Maintenance of Communication Equipment	0	0	
174	847.8 Maintenance of Other Equipment	0	0	
175	TOTAL Maintenance (Total of lines 167 thru 174)	0	0	
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	0	0	
177	TOTAL Natural Gas Storage (Total of lines 125, 146 and 176)	0	0	

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>GAS OPERATION AND MAINTENANCE EXPENSES (continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	0	0	
181	851 System Control and Load Dispatching	0	0	
182	852 Communication System Expenses	0	0	
183	853 Compressor Station Labor and Expenses	0	0	
184	854 Gas for Compressor Station Fuel	0	0	
185	855 Other Fuel and Power for Compressor Stations	0	0	
186	856 Mains Expenses	0	0	
187	857 Measuring and Regulating Station Expenses	0	0	
188	858 Transmission and Compression of Gas by Others	0	0	
189	859 Other Expenses	0	0	
190	860 Rents	0	0	
191	TOTAL Operation (Total of lines 180 thru 190)	0	0	
192	Maintenance			
193	861 Maintenance Supervision and Engineering	0	0	
194	862 Maintenance of Structures and Improvements	0	0	
195	863 Maintenance of Mains	0	0	
196	864 Maintenance of Compressor Station Equipment	0	0	
197	865 Maintenance of Measuring and Regulating Station Equipment	0	0	
198	866 Maintenance of Communication Equipment	0	0	
199	867 Maintenance of Other Equipment	0	0	
200	TOTAL Maintenance (Total of lines 193 thru 199)	0	0	
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	0	0	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	3,315,945	2,064,596	
205	871 Distribution Load Dispatching	207,360	304,074	
206	872 Compressor Station Labor and Expenses	81,789	37,041	
207	873 Compressor Station Fuel and Power	0	0	

Name of Respondent  <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  (Mo, Da, Yr)	Year of Report  <b>Dec. 31, 2020</b>
<b>GAS OPERATION AND MAINTENANCE EXPENSES (continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
208	874 Mains and Services Expenses	3,501,445	4,080,959	
209	875 Measuring and Regulating Station Expenses - General	691,126	404,219	
210	876 Measuring and Regulating Station Expenses - Industrial	418,882	126,915	
211	877 Measuring & Regulating Station Expenses - City Gate Check Station	0	0	
212	878 Meter and House Regulator Expenses	(462,474)	1,097,840	
213	879 Customer Installations Expenses	462,175	674,150	
214	880 Other Expenses	5,269,289	4,797,198	
215	881 Rents	146,477	105,625	
216	TOTAL Operation (Total of lines 204 thru 215)	13,632,014	13,692,617	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	1,154,826	1,100,694	
219	886 Maintenance of Structures and Improvements	11,465	1,106	
220	887 Maintenance of Mains	2,106,143	1,677,500	
221	888 Maintenance of Compressor Station Equipment	98,006	73,744	
222	889 Maintenance of Measuring and Regulating Station Equipment - General	245,324	393,028	
223	890 Maintenance of Meas. and Reg. Station Equipment - Industrial	89,173	47,202	
224	891 Maint. of Meas. and Reg. Station Equip. - City Gate Check Station	0	0	
225	892 Maintenance of Services	1,090,482	1,334,463	
226	893 Maintenance of Meters and House Regulators	633,009	992,166	
227	894 Maintenance of Other Equipment	1,462,229	1,101,759	
228	TOTAL Maintenance (Total of lines 218 thru 227)	6,890,657	6,721,662	
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	20,522,671	20,414,279	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	111,925	109,515	
233	902 Meter Reading Expenses	600,979	570,761	
234	903 Customer Records and Collection Expenses	3,977,288	4,080,676	

Name of Respondent  <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  (Mo, Da, Yr)	Year of Report  <b>Dec. 31, 2020</b>
<b>GAS OPERATION AND MAINTENANCE EXPENSES (continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	984,089	994,218	
236	905 Miscellaneous Customer Accounts Expenses	1,409	99,082	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	5,675,690	5,854,252	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	0	0	
241	908 Customer Assistance Expenses	6,215,668	6,913,183	
242	909 Informational and Instructional Expenses	57,370	128,325	
243	910 Miscellaneous Customer Service and Informational Expenses	151,204	269,962	
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	6,424,242	7,311,470	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	0	0	
248	912 Demonstrating and Selling Expenses	19,496	3,181	
249	913 Advertising Expenses	350	2,227	
250	916 Miscellaneous Sales Expenses	0	0	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	19,846	5,408	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	7,214,802	6,618,216	
255	921 Office Supplies and Expenses	3,904,026	3,397,997	
256	(Less) (922) Administrative Expenses Transferred - Credit	0	(310,782)	
257	923 Outside Services Employed	702,006	595,625	
258	924 Property Insurance	69,750	82,965	
259	925 Injuries and Damages	1,169,903	1,326,740	
260	926 Employee Pensions and Benefits	4,475,083	5,198,008	
261	927 Franchise Requirements	0	0	
262	928 Regulatory Commission Expenses	135,892	113,736	
263	(Less) (929) Duplicate Charges - Credit	0	0	
264	930.1 General Advertising Expenses	136,186	25,736	
265	930.2 Miscellaneous General Expenses	401,435	781,888	
266	931 Rents	1,037,285	1,072,997	
267	TOTAL Operation (Totals of lines 254 thru 266)	19,246,368	18,903,126	
268	Maintenance			
269	932 Maintenance of General Plant	64,837	46,987	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	19,311,205	18,950,113	
271	TOTAL Gas O & M Expenses (Totals of lines 97,177,201,229,237,244,251 and 270)	186,548,494	178,021,389	



Name of Respondent <b>Cascade Natural Gas Corporation</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
--	---	--------------------------------	--

<b>GAS USED IN UTILITY OPERATIONS</b>
---------------------------------------

- |   |
|---|
| <p>1 Report below details of credits during the year to Accounts 810, 811, and 812</p> <p>2 If any natural gas was used by the respondent for which a charge was not made to the appropriate expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).</p> |
|---|

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas Gas Used (Dth) (c)	Natural Gas Amount of Credit (in dollars) (d)	Natural Gas Amount of Credit (in dollars) (d)	Natural Gas Amount of Credit (in dollars) (d)
1	810 Gas used for Compressor Station Fuel - Credit					
2	811 Gas used for Products Extraction - Credit					
3	Gas Shrinkage and Other Usage in Respondent's Own Processing					
4	Gas Shrinkage, Etc. for Respondent's Gas Processed by Others					
5	812 Gas used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses)					
6						
7	Gas Used for Other Utility Operations	812	37,256	\$ 91,697		
8						
9						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	TOTAL		37,256	91,697		

Empty space for additional reporting
--------------------------------------



Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)					
1. Report below details concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline.					
2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.					
3. Designate associated companies with an asterisk in column (b).					
Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (in dollar) (c)	Dth of Gas Delivered (d)	
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Total				

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>OTHER GAS SUPPLY EXPENSES (Account 813)</b>				
1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of \$250,000 or more.				
Line No.	Description (a)	Amount (in dollars) (b)		
1	Labor Expenses and applicable overhead charges	314,239		
2	Training materials	47,954		
3	Software Maintenance	11,624		
4	Organizational Dues	6,004		
5	Lodging	2,515		
6	Commercial Air service	1,830		
7	Meals & Entertainment	1,709		
8	Vehicle Mileage	239		
9	Office Supplies	111		
10	Other Advertising			
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL	\$ 386,225		

Name of Respondant <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>Miscellaneous General Expenses (Account 930.2)</b>				
1. Provide the information requested below on miscellaneous general expenses.				
2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more however, amounts less than \$250,000 may be grouped if the number of items so grouped is shown.				
Line No.	Description (a)	Amount (in dollars) (b)		
1	Industry association dues.	158,678		
2	Experimental and general research expenses.			
	a. Gas Research Institute (GRI)			
	b. Other			
3	Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent.			
4				
5	Bank and Other Finance Fees (paid to Bank of New York, Payflex and MDU for CNGC's share of corporate banking fees)			
6				
7	Director's Fees (paid ot MDU for CNGC's share of director's expenses)	220,321		
8				
9	Miscellaneous under \$250,000			
10	230 items	22,436		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	<b>Total</b>	<b>401,435</b>		

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<p align="center"><b>DEPRECIATION, DEPLETION AND AMORTIZATION OF GAS PLANT</b>  <b>(Account 403, 404.1, 404.2, 404.3, 405)</b>  <b>(Except Amortization of Acquisition Adjustments)</b></p>					
<p>1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups show.</p> <p>2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a)). Indicate in a footnote the manner in which column (b) balances are</p>					
Section A. Summary of Depreciation, Depletion, and Amortization Charges					
Line No.	Functional Classification  (a)	Depreciation Expense  (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depetion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)
1	Intangible plant	-			2,607,397
2	Production plant, manufactured plant				
3	Production & gathering plant, natural gas				
4	Products extraction plant				
5	Underground gas storage plant				
6	Other storage plant				
7	Base load LNG terminating and processing				
8	Transmission plant	306,409			
9	Distribution plant	22,451,359			
10	General plant	1,145,945			
11	Common plant - gas				
12	<b>Total</b>	<b>23,903,713</b>		-	<b>2,607,397</b>

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>DEPRECIATION, DEPLETION AND AMORTIZATION OF GAS PLANT</b> <b>(Account 403, 404.1, 404.2, 404.3, 405)</b> <b>(Except Amortization of Acquisition Adjustments) (continued)</b>					
<p>obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.</p> <p>3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of provisions and the plant items to which related.</p>					
<b>Section A. Summary of Depreciation, Depletion, and Amortization Charges</b>					
Line No.	Amortization of Other Limited-Term Gas Plant  (Account 404.3) (f)	Amortization of Other Gas Plant  (Account 405) (g)	Total (b to g)  (h)	Functional Classification  (a)	
1			2,607,397	Intangible plant	
2			-	Production plant, manufactured plant	
3			-	Production & gathering plant, natural gas	
4			-	Products extraction plant	
5			-	Underground gas storage plant	
6			-	Other storage plant	
7			-	Base load LNG terminating and processing	
8			306,409	Transmission plant	
9			22,451,359	Distribution plant	
10			1,145,945	General plant	
11			-	Common plant - gas	
12	-	-	<b>26,511,110</b>	<b>Total</b>	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year Ending
<b>Cascade Natural Gas Corporation</b>			<b>Dec 31, 2020</b>

**DEPRECIATION, DEPLETION AND AMORTIZATION OF GAS PLANT**

**(Account 403, 404.1, 404.2, 404.3, 405) (contintued)**

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

**Section B. Factors Used in Estimating Depreciation Charges**

Line No.	Functional Classification (a)	Plant Bases (in thousands) (b)	Applied Depreciation or Amortization Rates (Percent) (c)
1	Production and Gathering Plant		
2	Offshore (footnote details)		
3	Onshore (footnote details)		
4	Underground gas storage plant (footnote details)		
5	Transmission Plant		
6	Offshore (footnote details)		
7	Onshore (footnote details)		
8	General Plant (footnote details)		
9	Distribution Plant		
10	Storage Rights		

**Notes to Depreciation, Depletion and Amortization of Gas Plant**

Depreciation is accrued monthly on the average balance in each plant account using a rate specific to the account. The average balance is the simple average of the balance at the beginning of the month and at the end of the month. The amounts shown below represent the year-end balances of depreciable plant and the weighted average composite rates based on year-end balances in each category.

Description (a)	<u>Washington</u>		<u>Oregon</u>	
	Depreciable Plant Base (Thousands) (b)	Composite Rate (Percent) (c)	Depreciable Plant Base (Thousands) (d)	Composite Rate (Percent) (e)
Intangible plant	34,028		13,019	
Manufactured gas production	0		0	
Transmission plant	17,240	1.78%	6,247	1.81%
Distribution plant	807,555	2.78%	234,249	2.93%
General plant	53,262	3.94%	18,842	3.92%
Total -	<u>912,085</u>	3.01%	<u>272,357</u>	3.17%

Name of Respondant <b>Cascade Natural Gas Corporation</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
--	---	--------------------------------	--

  

<b>Particulars Concerning Certain Income Deductions and Interest Charges Accounts</b>		
Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.		
(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.		
(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.		
(c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open accounts, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.		
(d) Other Interest Expense (Account 431)-Report details including the amount and interest rate for other interest charges incurred during the year.		

  

Line No.	Item (a)	Amount (b)
1	(a) Miscellaneous Amortization (Account 425)	-
2		
3	(b) <i>Miscellaneous Income Deductions (Account 426):</i>	
4	Donations (Account 426.1)	96,092
5		
6	Life Insurance (Account 426.2)	(4,830,583)
7		
8	<i>Penalties (Account 426.3):</i>	
9	<u>Payee</u>	
10	OR Dept of Transportation	
11	<u>Nature</u>	
12	Late Payment on Monthly Mileage Reporting	41
13		
14	Expenditures for Certain Civic, Political and Related Activities (Account 426.4)	202,833
15		
16	<i>Other Deductions (426.5):</i>	
17	<u>Payee</u>	
18	<u>Nature</u>	
19	<b>Total Miscellaneous Income Deductions (Account 426)</b>	<b>(4,531,617)</b>
20		
21	(c) Interest on Debt to Associated Companies (Account 430)	-
22		
23	(d) <i>Other Interest Expense (Account 431):</i>	
24	<u>Description</u>	
25	Customer Deposits	
26	Tax Interest	
27	Interest on Short-Term Debt	
28	Other	
29	<u>Interest Rate</u>	
30	Various	9,422
31	IRS Interest Rate	2,850
32	Various	-
33	Various	27,941
34	<b>Total Other Interest Expense (Account 431)</b>	<b>40,213</b>

Name of Respondant <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report  (Mo, Da, Yr)	Year of Report  <b>Dec. 31, 2020</b>
<b>Regulatory Commission Expenses (Account 928)</b>					
<p>1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.</p> <p>2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.</p>					
Line No.	Description (Furnish name of regulatory commission or body, the docket number, and a description of the case.)  (a)	Assessed by Regulatory Commission  (b)	Expenses of Utility  (c)	Total Expenses To Date  (d)	Deferred in Account 182.3 at Beginning of Year  (e)
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	<b>Total</b>				



Name of Respondant <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 2020</b>	
<b>Regulatory Commission Expenses (Account 928)</b>							
3. Show in Column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.							
4. Identify separately all annual charge adjustments (ACA).							
5. List in column (f), (g), and (h) expenses incurred during the year which were charged currently to income, plant, or other accounts.							
6. Minor items (less than \$250,000) may be grouped.							
Line No.	Expenses Incurred During Year Charged Currently to Department (f)	Expenses Incurred During Year Charged Currently to Account No. (g)	Expenses Incurred During Year Charged Currently to Amount (h)	Expenses Incurred During Year Deferred to Account 182.3 (i)	Amortized During Year Contra Account (j)	Amortized During Year Amount (k)	Deffered in Account 182.3 End of Year (l)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	<b>Total</b>						

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>EMPLOYEE PENSIONS AND BENEFITS (Account 926)</b>				
1. Report below the items contained in Account 926, Employee Pensions and Benefits				
Line No.	Expense (a)	Amount (b)		
1	Pensions - defined benefit plants	(360,285)		
2	Pensions - other	2,064,828		
3	Post-retirement benefits other than pensions (PBOP)	(443,178)		
4	Post-employment benefit plans	-		
5	Other (Specify)			
6	Medical/Dental	3,031,499		
7	Various	182,219		
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
	<b>Total</b>	<b>4,475,083</b>		

**BLANK PAGE**

**[Next page is 354]**

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>	
--	--	---	------------------------------------	--	--

  

DISTRIBUTION OF SALARIES AND WAGES					
<p>Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals and Other Accounts, and enter such amounts in the appropriate lines and columns provided. Salaries and wages billed to the Respondent by an affiliated company must be assigned to the particular operating function(s) relating to the expenses. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 75.01, 75.02, etc.</p>					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
1	<b>Electric</b>				
2	Operation				
3	Production				
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation (Total of lines 3 thru 9)				
11	<b>Maintenance</b>				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				
16	TOTAL Maintenance (Total of lines 12 thru 15)				
17	<b>Total Operation and Maintenance</b>				
18	Production (Total of lines 3 and 12)				
19	Transmission (Total of lines 4 and 13)				
20	Distribution (Total of lines 5 and 14)				
21	Customer Accounts (Line 6)				
22	Customer Service and Informational (Line 7)				
23	Sales (Line 8)				
24	Administrative and General (Total of lines 9 and 15)				
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)				
26	<b>Gas</b>				
27	Operation				
28	Production-Manufactured Gas				
29	Production-Natural Gas (Including Exploration and Development)				
30	Other Gas Supply				
31	Storage, LNG Terminating and Processing				
32	Transmission				
33	Distribution	\$ 9,550,442			
34	Customer Accounts	\$ 3,022,730			
35	Customer Service and Informational	\$ 715,661			
36	Sales	\$ 16,304			
37	Administrative and General	\$ 5,090,873			
38	TOTAL Operation (Total of lines 28 thru 37)	\$ 18,396,010	\$ -	\$ -	\$ 18,396,010
39	<b>Maintenance</b>				
40	Production-Manufactured Gas				
41	Production-Natural Gas (Including Exploration and Development)				
42	Other Gas Supply				
43	Storage, LNG Terminating and Processing				
44	Transmission				
45	Distribution	\$ 3,975,008			

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 2020</b>	
<b>DISTRIBUTION OF SALARIES AND WAGES (continued)</b>							
Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)		
46	Administrative and General	\$ -					
47	TOTAL Maintenance (Total of lines 40 thru 46)	\$ 3,975,008	\$ -	\$ -	\$ 3,975,008		
48	<b>Gas (Continued)</b>						
49	Total Operation and Maintenance						
50	Production-Manufactured Gas (Lines 28 and 40)						
51	Production-Natural Gas - (Including Expl and Dev.) (Il. 29 and 41)						
52	Other Gas Supply (Lines 30 and 42)						
53	Storage, LNG Terminaling and Processing (Total of Il. 31 and 43)						
54	Transmission (Total of lines 32 and 44)	\$ -					
55	Distribution (Total of lines 33 and 45)	\$ 13,525,450					
56	Customer Accounts (Total of line 34)	\$ 3,022,730					
57	Customer Service and Informational (Total of line 35)	\$ 715,661					
58	Sales (Total of line 36)	\$ 16,304					
59	Administrative and General (Total of lines 37 and 46)	\$ 5,090,873					
60	TOTAL Operation and Maint. (Total of lines 50 thru 59)	\$ 22,371,018	\$ -	\$ -	\$ 22,371,018		
61	<b>Other Utility Departments</b>						
62	Operation and Maintenance						
63	TOTAL All Utility Dept. (Total of lines 25, 60, and 62)	\$ 22,371,018	\$ -	\$ -	\$ 22,371,018		
64	<b>Utility Plant</b>						
65	Construction (By Utility Departments)						
66	Electric Plant						
67	Gas Plant	\$ 5,423,229					
68	Other						
69	TOTAL Construction (Total of lines 66 thru 68)	\$ 5,423,229	\$ -	\$ -	\$ 5,423,229		
70	Plant Removal (By Utilitiy Departments)						
71	Electric Plant						
72	Gas Plant	\$ 335,479					
73	Other						
74	TOTAL Plant Removal (Total of lines 71 thru 73)	\$ 335,479			\$ 335,479		
75	Other Accounts (Specify):						
76							
77	PTO/Incentive/Severance Pay Liabilities	\$ 1,141,620					
78	Miscellaneous Services	\$ -					
79							
80	TOTAL Other Accounts	\$ 1,141,620	\$ -	\$ -	\$ 1,141,620		
81	TOTAL SALARIES AND WAGES	\$ 29,271,346	\$ -	\$ -	\$ 29,271,346		

Name of Respondant <b>Cascade Natural Gas Corporation</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>Charges for Outside Professional and Other Consultative Services</b>				
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political, and Related Activities.</p> <p>(a) Name of person or organization rendering services.</p> <p>(b) Total charges for the year.</p> <p>2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.</p> <p>3. Total under a description "Total", the total of all of the aforementioned services.</p> <p>4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.</p>				
Line No.	Description (a)			Amount (in dollars) (b)
1	Michels Corporation			22,804,234
2	Hanging H Companies, LLC			9,863,466
3	Infrasource Const LLC			6,602,211
4	Brothers Pipeline Corp			6,461,509
5	Northwest Pipeline LLC			2,910,718
6	Snelson Companies, Inc			2,026,009
7	Mistras Group Inc			1,271,223
8	Anchor QEA			976,631
9	Mackay & Sposito, Inc			778,363
10	Parametrix, Inc			660,111
11	BJC Group			573,519
12	TRC Environmental Corporation			534,548
13	Snyder Gas Consulting, LLC			484,082
14	TRC Environmental Corporation			330,979
15	Aspect Consulting, LLC			321,671
16	Northwest Pipeline LLC			313,000
17	Northwest Inspection, Inc.			256,850
18	Other			3,479,954
19				
20				
21				
22				
23				
24				
25				
26				
27				
	<b>Total</b>			<b>60,649,078</b>

**BLANK PAGE**

**[Next page is 508]**

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report <b>Dec. 31, 2020</b>	
COMPRESSOR STATIONS							
1.		Report below details concerning compressor stations. Use the following subheadings: field compressor stations, product extraction compressor stations, underground storage compress transmission compressor stations, distribution compressor stations, and other compressor stations.					
2.		For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respndent's title, and percent of ownership if jointly owned.					
Line No.	Name of Station and Location  (a)	Number of Units at Station  (b)	Certified Horsepower for Each Station  (c)	Plant Cost  (d)			
1	Compressor Station at Burlington, WA	1	1350 hp	\$	2,000,731		
2	Placed in Service: Aug, 2001						
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
Total				\$	2,000,731		



Name of Respondent	This Report is:	Date of Report	Year of Report
Cascade Natural Gas Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2020

COMPRESSOR STATIONS

Designate any station that was not operated during the past year. State in footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year, and show in a footnote each unit's size and the date the unit was placed in operation.

3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Line No.	Expenses (Except depreciation and taxes)  Fuel (e)	Expenses (Except depreciation and taxes)  Power (f)	Expenses (Except depreciation and taxes)  Other (g)	Gas for Compressor Fuel in Dth  (h)	Electricity for Compressor Station in kWh (i)	Operational Data  Total Compressor Hours of Operation During Year (j)	Operational Data  Number of Compressors Operated at Time of Station Peak (k)	Date of Station Peak  (l)
1	\$ 14,263	\$ -	209,536			Not Available	1	Not Available
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
	\$ 14,263	\$ -	\$ 209,536					

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>GAS STORAGE PROJECTS</b>					
1. Report injections and withdrawals of gas for all storage projects used by respondent.					
Line No.	Item (a)	Gas Belonging to Respondent (Dth) (b)	Gas Belonging to Others (Dth) (c)	Total Amount (Dth) (d)	
	STORAGE OPERATIONS (In Dth)				
1	Gas Delivered to Storage				
2	January				
3	February				
4	March				
5	April				
6	May				
7	June				
8	July				
9	August				
10	September				
11	October				
12	November				
13	December				
14	TOTAL (Total of lines 2 through 13)	None	None	None	
15	Gas Withdrawn from Storage				
16	January				
17	February				
18	March				
19	April				
20	May				
21	June				
22	July				
23	August				
24	September				
25	October				
26	November				
27	December				
28	TOTAL (Total of lines 16 through 27)	None	None	None	

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>GAS STORAGE PROJECTS</b>				
1. On line 4, enter the total storage capacity certificated by FERC. 2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.				
Line No.	Item (a)	Total Amount (b)		
	<b>STORAGE OPERATIONS</b>			
1	Top or Working Gas End of Year			
2	Cushion Gas (Including Native Gas)			
3	Total Gas in Reservoir (Total of Line 1 and 2)			
4	Certificated Storage Capacity			
5	Number of injection - Withdrawal Wells			
6	Number of Observation Wells			
7	Maximum Days' Withdrawal from Storage			
8	Date of Maximum Days' Withdrawal			
9	LNG Terminal Companies (in Dth)			
10	Number of Tanks			
11	Capacity of Tanks			
12	LNG Volume			
13	Received at "Ship Rail"			
14	Transferred to Tanks			
15	Withdrawn from Tanks			
16	"Boil Off" Vaporization Loss			

TRANSMISSION MAINS						
Kind of Material	Diameter of Pipe (In Inches)	Total Length In Use, Beg. of Year, Feet	Laid During The Year, Feet	Taken Up or Abandoned During Year	Pipeline Footage Adjustments*	Total Length In Use, End of Year, Feet
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Steel, Coated & Wrapped	1.50	1			(1)	-
Steel, Coated & Wrapped	2.00	-			3	3
Steel, Coated & Wrapped	3.00	-			-	-
Steel, Coated & Wrapped	4.00	1,564			64	1,628
Steel, Coated & Wrapped	6.00	38,900			(125)	38,775
Steel, Coated & Wrapped	8.00	492,728	46		(2,175)	490,599
Steel, Coated & Wrapped	10.00	504			(336)	168
Steel, Coated & Wrapped	12.00	28,292			(6,079)	22,213
Steel, Coated & Wrapped	16.00	252,453			307	252,760
Steel, Coated & Wrapped	20.00	45,714			(0)	45,714
<b>Total Washington -</b>		860,156	46	-	(8,342)	851,860
Steel, Coated & Wrapped	2.00	-			-	-
Steel, Coated & Wrapped	4.00	435			(431)	4
Steel, Coated & Wrapped	6.00	77,747		(2,167)	(52,336)	23,244
Steel, Coated & Wrapped	8.00	79,045			431	79,476
Steel, Coated & Wrapped	10.00	1,008			(995)	13
Steel, Coated & Wrapped	12.00	26,158			(17)	26,141
Steel, Coated & Wrapped	16.00	-			-	-
Steel, Coated & Wrapped	20.00	-			-	-
<b>Total Oregon -</b>		184,393	-	(2,167)	(53,348)	128,878
Steel, Coated & Wrapped	1.50	1	-	-	(1)	-
Steel, Coated & Wrapped	2.00	-	-	-	3	3
Steel, Coated & Wrapped	3.00	-	-	-	-	-
Steel, Coated & Wrapped	4.00	1,999	-	-	(367)	1,632
Steel, Coated & Wrapped	6.00	116,647	-	(2,167)	(52,461)	62,019
Steel, Coated & Wrapped	8.00	571,773	46	-	(1,744)	570,075
Steel, Coated & Wrapped	10.00	1,512	-	-	(1,331)	181
Steel, Coated & Wrapped	12.00	54,450	-	-	(6,096)	48,354
Steel, Coated & Wrapped	16.00	252,453	-	-	307	252,760
Steel, Coated & Wrapped	20.00	45,714	-	-	(0)	45,714
<b>Total System -</b>		1,044,549	46	(2,167)	(61,690)	980,738
*Column (f) adjustments due to ongoing clean up of existing pipe entries, time lag of new pipe data entry, and capability of GIS reporting.						

**BLANK PAGE**

**[Next page is 514-B]**

DISTRIBUTION MAINS						
Kind of Material	Diameter of Pipe (In Inches)	Total Length In Use, Beg. of Year, Feet	Laid During The Year, Feet	Taken Up or Abandoned During Year	Pipeline Footage Adjustments*	Total Length In Use, End of Year, Feet
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Steel (Unidentified)	-	-			-	-
Steel	0.625	-			-	-
Steel	0.750	33,555	7	(1,584)	(3,735)	28,243
Steel	1.000	36,201	7	(3,813)	(16,132)	16,263
Steel	1.250	8,201	6	(6,907)	10,681	11,981
Steel	1.500	8,228		(3,047)	3,284	8,465
Steel	2.000	9,961,634	8,540	(1,992,779)	1,565,579	9,542,974
Steel	2.500	458			(416)	42
Steel	3.000	103,135	3	(51,998)	133,891	185,031
Steel	4.000	2,715,622	7,979	(212,426)	(1,846)	2,509,329
Steel	5.000	-			-	-
Steel	6.000	932,171	33,453	(62,528)	281,859	1,184,955
Steel	7.000	-			-	-
Steel	8.000	442,573	11,752	(84,238)	237,016	607,103
Steel	10.000	19,188		(6,951)	22,558	34,795
Steel	12.000	164,495		-	102,106	266,601
Steel	16.000	11,441		(4,910)	1,768	8,299
Steel	20.000	-			-	-
Plastic	-	-			-	-
Plastic	0.500	27,272	38	(199)	(19,990)	7,121
Plastic	0.625	3,503		(36,926)	45,531	12,108
Plastic	0.750	54			46	100
Plastic	1.000	1,023,957	12,072	(3,260)	(386,854)	645,915
Plastic	1.250	325			9	334
Plastic	1.500	-			-	-
Plastic	2.000	8,174,984	132,563	(65,643)	269,684	8,511,588
Plastic	2.500	-			-	-
Plastic	4.000	1,537,065	48,194	(17,718)	361,411	1,928,952
Plastic	6.000	189,390	17,224	(492)	35,357	241,479
Plastic	8.000	5,203		(11)	2,117	7,309
<b>Total Washington -</b>		<b>25,398,655</b>	<b>271,838</b>	<b>(2,555,430)</b>	<b>2,643,924</b>	<b>25,758,987</b>
Steel	-	-			-	-
Steel	0.625	-			-	-
Steel	0.750	11,068			(4,441)	6,627
Steel	1.000	8,036		(53)	(4,060)	3,923
Steel	1.250	7,473		(476)	(1,037)	5,960
Steel	1.500	-			-	-
Steel	2.000	2,594,874	5,545	(8,698)	323,069	2,914,790
Steel	2.500	-			-	-
Steel	3.000	19,222			13,701	32,923
Steel	4.000	1,034,647	56	(3,698)	(245,853)	785,152
Steel	5.000	-			-	-
Steel	6.000	458,878	3,779		(56,579)	406,078
Steel	8.000	134,762			(17,329)	117,433
Steel	10.000	-			30,283	30,283
Steel	12.000	1,979			(0)	1,979
Steel	16.000	-			-	-
Plastic	-	-			-	-
Plastic	0.500	581			(307)	274
Plastic	0.625	1,073			(483)	590
Plastic	0.750	-			-	-
Plastic	1.000	763,888	14,670	(803)	(198,955)	578,800

DISTRIBUTION MAINS						
Kind of Material	Diameter of Pipe (In Inches)	Total Length In Use, Beg. of Year, Feet	Laid During The Year, Feet	Taken Up or Abandoned During Year	Pipeline Footage Adjustments*	Total Length In Use, End of Year, Feet
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Plastic	1.250	-			-	-
Plastic	1.500	-			-	-
Plastic	2.000	3,183,949	60,925	(1,373)	81,806	3,325,307
Plastic	2.500	-			30	30
Plastic	4.000	466,937	14,490	(864)	168,138	648,701
Plastic	6.000	23,755			31,901	55,656
<b>Total Oregon -</b>		8,711,122	99,465	(15,965)	119,884	8,914,506
Steel	-	-	-	-	-	-
Steel	0.625	-	-	-	-	-
Steel	0.750	44,623	7	(1,584)	(8,176)	34,870
Steel	1.000	44,237	7	(3,866)	(20,192)	20,186
Steel	1.250	15,674	6	(7,383)	9,644	17,941
Steel	1.500	8,228	-	(3,047)	3,284	8,465
Steel	2.000	12,556,508	14,085	(2,001,477)	1,888,648	12,457,764
Steel	2.500	458	-	-	(416)	42
Steel	3.000	122,357	3	(51,998)	147,592	217,954
Steel	4.000	3,750,269	8,035	(216,124)	(247,699)	3,294,481
Steel	5.000	-	-	-	-	-
Steel	6.000	1,391,049	37,232	(62,528)	225,280	1,591,033
Steel	7.000	-	-	-	-	-
Steel	8.000	577,335	11,752	(84,238)	219,687	724,536
Steel	10.000	19,188	-	(6,951)	52,841	65,078
Steel	12.000	166,474	-	-	102,106	268,580
Steel	16.000	11,441	-	(4,910)	1,768	8,299
Steel	20.000	-				-
Plastic	-	-	-	-	-	-
Plastic	0.500	27,853	38	(199)	(20,297)	7,395
Plastic	0.625	4,576	-	(36,926)	45,048	12,698
Plastic	0.750	54	-	-	46	100
Plastic	1.000	1,787,845	26,742	(4,063)	(585,809)	1,224,715
Plastic	1.250	325	-	-	9	334
Plastic	1.500	-	-	-	-	-
Plastic	2.000	11,358,933	193,488	(67,016)	351,490	11,836,895
Plastic	2.500	-	-	-	30	30
Plastic	4.000	2,004,002	62,684	(18,582)	529,549	2,577,653
Plastic	6.000	213,145	17,224	(492)	67,258	297,135
Plastic	8.000	5,203	-	(11)	2,117	7,309
<b>Total System -</b>		34,109,777	371,303	(2,571,395)	2,763,808	34,673,493
*Column (f) adjustments due to ongoing clean up of existing pipe entries, time lag of new pipe data entry, and capability of GIS reporting.						

<b>SERVICE PIPES - GAS</b>							
Kind of Material	Diameter of Pipe (In Inches)	Number at Beginning of Year	Number Added During The Year	No. Removed or Abandoned During Year	GIS Quantity Adjustments (f)*	Number at End of The Year	Average Length In feet
(a)	(b)	(c)	(d)	(e)	(f)*	(g)	
Steel	various	106,094	21	(1,102)	444	105,457	
Plastic	various	118,615	2,764	(143)	1,547	122,783	
<b>Total Washington -</b>		224,709	2,785	(1,245)	1,991	228,240	69.39
Steel	various	28,526	9	(251)	(1,494)	26,790	
Plastic	various	46,307	1,846	(45)	1,059	49,167	
<b>Total Oregon -</b>		74,833	1,855	(296)	(435)	75,957	66.30
Steel	various	134,620	30	(1,353)	(1,050)	132,247	
Plastic	various	164,922	4,610	(188)	2,606	171,950	
<b>Total System -</b>		299,542	4,640	(1,541)	1,556	304,197	68.99

\*Column (f) adjustments due to ongoing clean up of existing pipe entries, time lag of new pipe data entry, and capability of GIS reporting.



<b>CUSTOMER REGULATORS</b>						
Type	Allocation Rates	In Service Beginning Of Year	Added During The Year	Retired During The Year	Adjustments	In Service End Of Year
<b><u>Washington</u></b>						
Class I		137,909	746	(3,662)	(179)	134,814
Class II		7,393	307	(34)	(10)	7,656
Class III		2,194	193	(17)	(3)	2,367
Class IV		2,899	0	(33)	(4)	2,862
Total -	74.17%	150,395	1,246	(3,746)	(196)	147,699
<b><u>Oregon</u></b>						
Class I		38,519	260	(1,275)	179	37,683
Class II		2,184	107	(12)	10	2,289
Class III		610	67	(6)	3	674
Class IV		851	0	(12)	4	843
Total -	25.83%	42,164	434	(1,305)	196	41,489
<b><u>Total System</u></b>						
Class I		176,428	1,006	(4,937)	0	172,497
Class II		9,577	414	(46)	0	9,945
Class III		2,804	260	(23)	0	3,041
Class IV		3,750	0	(45)	0	3,705
Total -	100.00%	192,559	1,680	(5,051)	0	189,188

**CUSTOMER METERS**

Type	Allocation Rates	In Service Beginning Of Year	Added During The Year	Retired During The Year	Adjustments	In Service End Of Year
<b><u>Washington</u></b>						
Class I		239,630	14,595	(3,742)	(312)	250,171
Class II		9,734	215	(117)	(13)	9,819
Class III		4,703	113	(59)	(6)	4,751
Class IV & larger		2,204	-	(90)	(3)	2,111
Total -	74.17%	256,271	14,923	(4,008)	(334)	266,852
<b><u>Oregon</u></b>						
Class I		64,686	5,083	(1,303)	312	68,778
Class II		2,862	75	(41)	13	2,909
Class III		1,295	40	(21)	6	1,320
Class IV & larger		645	-	(31)	3	617
Total -	25.83%	69,488	5,198	(1,396)	334	73,624
<b><u>Total System</u></b>						
Class I		304,316	19,678	(5,045)	-	318,949
Class II		12,596	290	(158)	-	12,728
Class III		5,998	153	(80)	-	6,071
Class IV & larger		2,849	-	(121)	-	2,728
Total -	100.00%	325,759	20,121	(5,404)	-	340,476

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
--	--	---	--------------------------------	--

  

TRANSMISSION SYSTEM PEAK DELIVERIES				
1. Report below the total transmission system deliveries of gas (in Dth), excluding deliveries to storage, for the period of system peak deliveries indicated below, during the 12 months embracing the heating season overlapping the year's end for which this report is submitted. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page. Add rows as necessary to report all data. Number additional rows 6.01, 6.02, etc.				
Line No.	Description (a)	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
<b>SECTION A: SINGLE DAY PEAK DELIVERIES</b>				
1				
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation			
5	Interruptible Transportation			
5.01	Other (Describe)			
6				
7	TOTAL			None
8	Volumes of gas withdrawn from storage under Storage Contracts			
9	No-Notice Transportation			
10	Other Firm Transportation			
11	Interruptible Transportation			
11.01	Other (Describe)			
12				
13	TOTAL			None
14	Other Operational Activities			
15	Gas withdrawn from storage for system operations			
16	Reduction in Line Pack			
16.01	Other (Describe)			
17				
18	TOTAL			None
<b>SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES</b>				
20				
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation			
24	Interruptible Transportation			
24.01	Other (Describe)			
25				
26	TOTAL			None
27	Volumes of gas withdrawn from storage under Storage Contracts			
28	No-Notice Transportation			
29	Other Firm Transportation			
30	Interruptible Transportation			
30.01	Other (Describe)			
31				
32	TOTAL			None
33	Other Operational Activities			
34	Gas withdrawn from storage for system operations			
35	Reduction in Line Pack			
35.01	Other (Describe)			
36				
37	TOTAL			None

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>	
AUXILIARY PEAKING FACILITIES					
1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc. 2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities. 3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.					
Line No.	Location of Facility  (a)	Type of Facility  (b)	Maximum Daily Delivery Capacity of Facility Dth  (c)	Cost of Facility (in dollars)  (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

Name of Respondent <b>Cascade Natural Gas Corporation</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 2020</b>
<b>GAS ACCOUNT - Natural Gas</b>				
<p>1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>4. Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>5. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.</p> <p>6. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.</p> <p>7. Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.</p> <p>8. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.</p> <p>9. Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.</p> <p>10. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.</p>				
Line No.	Item (a)	Ref. Page No. of FERC Form Nos. 2/2-A (b)	Total Amount of Dth Year to Date (c)	Current 3 months Ended Amount of Dth Quarterly Only (d)
01 Name of System:				
2	<b>GAS RECEIVED</b>			
3	Gas purchases (Accounts 800-805)		25,708,422	-
4	Gas of Others Received for Gathering (Account 489.1)	303	-	-
5	Gas of Others Received for Transmission (Account 489.2)	305	-	-
6	Gas of Others Received for Distribution (Account 489.3)	301	-	-
7	Gas of Others Received for Contract Storage (Account 489.4)	307	-	-
8	Gas of Others Received for Production/Extraction/Processing (Account 490 and 491)		-	-
9	Exchanged Gas Received from Others (Account 806)	328	-	-
10	Gas Received as Imbalances (Account 806)	328	-	-
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332	-	-
12	Other Gas Withdrawn from Storage (Explain)		1,569,102	-
13	Gas Received from Shippers as Compressor Station Fuel		-	-
14	Gas Received from Shippers as Lost and Unaccounted for		-	-
14.1	Other Receipts (specify) Customer-Owned Gas		82,395,958	-
15				
16	Total Receipts (Total of Lines 3 thru 14)		109,673,482	-
17	<b>GAS DELIVERED</b>			
18	Gas sales (Accounts 480-484)		24,440,421	-
19	Deliveries of gas gathered for others (Account 489.1)	303	-	-
20	Deliveries of gas transported for others (Account 489.2)	305	-	-
21	Deliveries of gas distributed for others (Account 489.3)	301	82,395,958	-
22	Deliveries of contract storage gas (Account 489.4)	307	-	-
23	Gas of Others Received for Production/Extraction/Processing (Account 490 and 491)		-	-
24	Exchange gas delivered to others (Account 806)	328	-	-
25	Gas delivered as imbalances (Account 806)	328	-	-
26	Deliveries of gas to others for transportation (Account 858)	332	-	-
27	Other gas delivered to storage (Explain)		2,269,238	-
28	Gas used for compressor station fuel	509	-	-
29	Other deliveries (Specify) Company used gas	331	37,256	-
30	Total Deliveries (Total Lines 17 thru 27) -		109,142,873	-
31	<b>GAS LOSSES AND GAS UNACCOUNTED FOR</b>			
32	Gas Losses and Unaccounted For		530,609	-
33	<b>TOTALS</b>			
34	Total Deliveries, Gas Losses & Unaccounted For		109,673,482	-

Annual Report of Cascade Natural Gas Corporation				Year ended Dec. 31, 2020		
EXECUTIVE SALARY SUPPLEMENTAL DETAILS						
1. Report below the name, title, and salary for each executive officer. An "executive officer" of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions. 2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent and the date the change in incumbency was made.						
Line No.	Name of Officer (a)	Salary for Year (b)	Account Number (c)	Amount Assigned to WA (d)	Percent Increase Over Prior Year (e)	Reason for Increase (f)
1	Anne M. Jones VP-Human Resources 2/	4/	9200	4/	4/	
2	Daniel S. Kuntz General Counsel and Secretary 2/	4/	9200	4/	4/	
3	David L. Goodin Chairman of the Board 2/	4/	9200	4/	4/	
4	Eric P. Martuscelli VP Field Operations 1/	4/	9200	4/	4/	
5	Garret Senger Executive VP -Reg Affairs, Cust Service & Administration/1	4/	9200	4/	4/	
6	Hart Gilchrist VP-Safety, Process Improvement & Operating Systems 1/	4/	9200	4/	4/	
7	Jason L. Vollmer Treasurer 2/	4/	9200	4/	4/	
8	Karl A. Liepitz Assistant Secretary 2/	4/	9200	4/	4/	
9	Margaret (Peggy) A. Link Chief Information Officer 2/	4/	9200	4/	4/	
10	Mark A. Chiles VP-Regulatory Affairs & Cust Service 1/	4/	9200	4/	4/	
11	Nicole A. Kivisto President and CEO of MDU Utilities Group 1/	4/	9200	4/	4/	
12	Patrick C. Darras VP - Engineering & Operations Services 1/	4/	9200	4/	4/	
13	Scott W. Madison Executive VP-Business Development & Gas Supply 1/	4/	9200	4/	4/	
14	Tammy J. Nygard Controller 1/	4/	9200	4/	4/	
15		4/	9200	4/	4/	
16						
17	1/ Salary includes amount allocated to CNGC from MDU					
18	2/ Salary includes amount allocated to CNGC from MDUR					
19	4/ Confidential salary data available to WUTC upon request					
20						
EMPLOYEE COUNT BY CLASS AND TOTAL SALARIES BY CLASS						
Pursuant to RCW 80.04.080, report below the number of employees by class (per company definition to be provided), and the total amount of salaries and wages paid each class.						
Line No.	Employee Class (a)	Number of Employees (b)	Total Salaries & Wages Paid Each Class (c)			
21						
22	Union	199	\$ 17,556,754			
23	Officers	14	\$ 1,021,848 5/			
24	Nonunion	149	\$ 12,017,790			
25						
26						
27	5/ - This is the amount of officer salary allocated to Cascade					
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						

**Annual Report of Cascade Natural Gas Corporation**

**DATA REQUEST FOR STATISTICS REPORT  
For the Year 2020**

Line No.		<u><b>Total Company Operations</b></u>		<u><b>Washington Operations</b></u>	
		<u>Current Year</u>	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior Year</u>
1	<b>Gas Service Revenues</b>				
2					
3	Residential Sales	\$ 171,885,856	\$ 158,124,527	\$ 131,409,143	\$ 120,476,426
4	Commercial Sales	\$ 116,207,061	\$ 109,213,422	\$ 94,339,760	\$ 88,201,829
5	Industrial Sales	\$ 18,012,422	\$ 16,812,377	\$ 13,871,339	\$ 12,803,345
6	Other Sales				
7	Sales for Resale				
8	Transportation of Gas of Others	\$ 19,152,448	\$ 18,520,773	\$ 16,334,228	\$ 15,542,356
9	Other Operating Revenues	\$ 10,169,337	\$ 10,006,131	\$ 8,774,435	\$ 8,552,272
10					
11	<b>Total Gas Service Revenues</b>	<b>\$ 335,427,124</b>	<b>\$ 312,677,230</b>	<b>\$ 264,728,905</b>	<b>\$ 245,576,228</b>
12					
13	<b>Therms of Gas Sold / Transported</b>				
14					
15	Residential Sales	172,101,173	180,831,272	124,568,552	130,865,446
16	Commercial Sales	132,553,286	145,520,180	101,729,772	111,078,907
17	Industrial Sales	25,133,514	27,213,547	18,105,885	19,546,521
18	Other Sales				
19	Sales for Resale				
20	Transportation of Gas of Others	1,057,437,605	1,088,924,647	823,959,566	815,829,905
21					
22	<b>Total Therms of Gas Sold &amp; Transported</b>	<b>1,387,225,578</b>	<b>1,442,489,646</b>	<b>1,068,363,775</b>	<b>1,077,320,779</b>
23					
24	<b>Average Number of Gas Customers</b>				
25					
26	Residential	262,818	257,421	195,229	191,561
27	Commercial	37,099	36,697	26,847	26,552
28	Industrial	673	661	506	500
29	Other				
30	Sales for Resale				
31	Transportation of Gas of Others	234	235	197	198
32					
33	<b>Average Number of Customers</b>	<b>300,824</b>	<b>295,014</b>	<b>222,779</b>	<b>218,811</b>
34					
35	Trans. & Distrn. Mains - Feet (End of Year)	35,654,231	35,154,326	26,610,847	26,258,811
36	No. of Meters in Serv. & Held in Reserve (Ave.)	340,476	325,759	266,852	256,271
37	Average B.T.U. Content Per Cu. Ft.	10.7553	10.7885	10.7553	10.7885

Annual Report of Cascade Natural Gas Corporation						Year ended Dec 31, 2020		
Depreciation, Depletion, and Amortization of Gas Plant								
Factors Used in Estimating Depreciation Charges								
Line No.	Account No. (a)	Depreciable Plant Base (b)	Estimated Average Service Life (c)	Net Salvage (percent) (d)	Applied Depreciation Rate(s) (percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)	
1	Intangible Plant							
2								
3		303	50,034	3	0%	33.33%	1.27	
4		303	2,757,097	5	0%	20.00%	2.40	
5		303	5,338,413	7	0%	14.29%	1.80	
6		303	124,850	8	0%	12.50%	6.92	
7		303	1,928,161	10	0%	10.00%	5.24	
8		303	-	11	0%	9.09%	0.00	
9		303	1,548,041	12	0%	8.33%	11.06	
10		303	3,143,204	13	0%	7.69%	4.71	
11		303	2,051,225	14	0%	7.14%	4.61	
12		303	13,354,597	15	0%	6.67%	6.17	
13		303	12,647	20	0%	5.00%	16.42	
14		303	3,719,295	40	0%	2.50%	36.36	
15								
16	Transmission Plant							
17		3652	1,145,208	65	0%	1.58%	S5.0	17.72
18		3670	15,959,288	65	-20%	1.82%	S5.0	17.97
19	3690	135,338	50	-10%	0.41%	R2.5	-2.30	
20								
21	Distribution Plant							
22		3742	2,139,323	60	0%	1.88%	R2.0	37.62
23		3751	1,027,030	40	-5%	1.22%	R4.0	1.25
24		3752	-	26	0%	12.80%	R2.0	0.00
25		3761	122,457,688	75	-80%	2.20%	R4.0	22.30
26		3762	173,441,997	85	-18%	1.25%	R2.5	66.21
27		3763	162,839,978	36	-26%	4.13%	L3.0	24.83
28		3770	2,097,767	35	0%	1.78%	R3.0	9.33
29		3780	29,617,739	60	-30%	1.92%	L1.0	47.62
30		379	2,040	60	-30%	1.92%	L1.0	172.97
31		3801	61,771,111	56	-135%	3.33%	R5.0	-30.01
32		3803	157,512,842	35	-30%	3.88%	S4.0	21.59
33		3810	49,500,549	42	0%	2.27%	S2.0	40.07
34		3820	26,588,289	55	-15%	1.86%	R3.0	30.21
35		3830	8,794,600	45	0%	2.32%	R5.0	30.97
36		3850	9,764,478	38	0%	2.18%	R2.0	21.45
37								
38	General Plant							
39		3901	17,188,987	45	0%	1.24%	R3.0	20.09
40		3911	-	10	6%	0.05%	L0.0	0.00
41		3912	2,247,304	8	0%	0.00%	L3.0	0.00
42		3913	2,569,114	11	0%	16.24%	SQ.0	4.47
43		3914	221,838	15	0%	17.37%	R1.0	17.55
44		3915	1,455,764	25	10%	4.98%	R1.0	19.68
45		3921	209,347	24	3%	3.15%	L3.0	11.31
46		3922	13,878,487	11	18%	6.15%	L1.0	7.64
47		3930	64,209	33	0%	5.34%	S6.0	8.91
48		3941	7,225,160	31	0%	3.56%	S6.0	22.21
49		3942	131,231	31	0%	1.84%	R4.0	1.28
50		3950	67,414	25	0%	4.60%	R5.0	13.64
51		3961	550,713	17	25%	3.12%	L2.0	11.57
52		3962	1,728,883	15	30%	5.18%	L1.5	24.93
53		3971	194,717	20	0%	4.56%	R2.0	5.63
54		3972	4,116,700	18	0%	0.13%	L1.0	4.91
55		3973	422,258	12	0%	9.18%	L1.5	4.29
56		3974	930,966	12	0%	9.37%	R5.0	6.13
57	3980	58,918	20	0%	10.51%	R3.0	11.33	
58								
59								
60								
61								