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

Form 3-Q Approved
 OMB No.1902-0205
 (Expires 11/30/2022)

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 2023/Q4
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**Supplemental Report To
Washington Utilities & Transportation Commission
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GAS COMPANIES 2023 ANNUAL REPORT

Report Year Ended: December 31, 2023

X if Confidential (see instructions on FAQs page)

X if Redacted (see instructions on FAQs page)

Registered Name of Business on file with Commission

Cascade Natural Gas Corporation dba:

Official Physical Address

8113 West Grandridge Boulevard
City **State** **ZIP Code**
 Kennewick WA 99336-7166

Official Mailing Address

X if same as above
 8113 West Grandridge Boulevard
City **State** **Zip Code**
 Kennewick WA 99336-7166

Telephone **Fax**
 (509) 734-4526 (509) 737-9834

Official Email Address chris.ryan@cngc.com
Company Website www.cngc.com

NOTE: If any information listed above has been updated, you must immediately inform the UTC.
 Please send updates to records@utc.wa.gov

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	



REPORT MUST BE RECEIVED NO LATER THAN: May 1, 2024

NOTE: If May 1 falls on a weekend, unless you are filing your report and making your payment electronically, you **must** make sure your report and payment reaches the UTC offices the business day **before** May 1.

PREPARER INFORMATION

'X' if Preparer same as Cover:

Person who prepared report: Chris Ryan
 Title: Supervisor, Accounting & 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

Accounting Records Information

Method of Accounting: Enter Cash or Accrual: Accrual

X if Address is same as cover:

Location of Books & Records: 8113 West Grandridge Boulevard
 City: Kennewick State: WA Zip: 99336-7166

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, 2023 to December 31, 2023, 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: 3/30/2024

Name: Kevin Conwell
 Title: Manager, Accounting & 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

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Statement of Income	
Quarterly	
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.
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.
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.
4.	If additional columns are needed place them in a footnote.
Annual or Quarterly, if applicable	
5.	Do not report fourth quarter data in columns (e) and (f)
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.
7.	Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
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.
9.	Use page 122 for important notes regarding the statement of income for any account thereof.
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.
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.
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.
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.
14.	Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
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.

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	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	\$ 376,249,860	\$ 343,815,508		—
3	Operating Expenses					
4	Operation Expenses (401)	317-325	266,670,642	244,366,481		—
5	Maintenance Expenses (402)	317-325	9,082,327	8,226,707		—
6	Depreciation Expense (403)	336-338	27,736,078	26,282,367		—
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	—	—		—
8	Amortization and Depletion of Utility Plant (404-405)	336-338	3,336,831	3,224,211		—
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	37,191,078	35,474,301		—
15	Income Taxes-Federal (409.1)	262-263	(4,656,864)	(4,460,651)		—
16	Income Taxes-Other (409.1)	262-263	—	—		—
17	Provision for Deferred Income Taxes (410.1)	234-235	43,294,488	13,093,765		—
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	(38,804,559)	(10,304,536)		—
19	Investment Tax Credit Adjustment - Net (411.4)		(33,271)	(33,077)		—
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)		343,816,750	315,869,568	—	—
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 116, line 27)		32,433,110	27,945,940	—	—

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Statement of Income						
Line No.	Elec. Utility Current Year to Date (in dollars) (g)	Elec. 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		—	376,249,860	343,815,508		—
3						
4		—	266,670,642	244,366,481		—
5		—	9,082,327	8,226,707		—
6		—	27,736,078	26,282,367		—
7		—	—	—		—
8		—	3,336,831	3,224,211		—
9		—	—	—		—
10		—	—	—		—
11		—	—	—		—
12		—	—	—		—
13		—	—	—		—
14		—	37,191,078	35,474,301		—
15		—	(4,656,864)	(4,460,651)		—
16		—	—	—		—
17		—	43,294,488	13,093,765		—
18		—	(38,804,559)	(10,304,536)		—
19		—	(33,271)	(33,077)		—
20		—	—	—		—
21		—	—	—		—
22		—	—	—		—
23		—	—	—		—
24		—	—	—		—
25	—	—	343,816,750	315,869,568	—	—
26	—	—	32,433,110	27,945,940	—	—

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Statement of Income(continued)						
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 forward from page 114)		32,433,110	27,945,940	—	—
28	OTHER INCOME AND DEDUCTIONS					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues form Merchandising, Jobbing and Contract Work (415)		—	—		—
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		—	—		—
33	Revenues from Nonutility Operations (417)		7,883	22,756		—
34	(Less) Expenses of Nonutility Operations (417.1)		—	—		—
35	Nonoperating Rental Income (418)		—	—		—
36	Equity in Earnings of Subsidiary Companies (418.1)	119	—	—		—
37	Interest and Dividend Income (419)		12,260,936	3,097,639		—
38	Allowance for Other Funds Used During Construction (419.1)		—	—		—
39	Miscellaneous Nonoperating Income (421)		2,242	5,143		—
40	Gain on Disposition of Property (421.1)		—	—		—
41	TOTAL Other Income (Total of lines 31 thru 40)		12,271,061	3,125,538	—	—
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		—	—		—
44	Miscellaneous Amortization (425)		—	—		—
45	Donations (426.1)	340	152,286	117,206		—
46	Life Insurance (426.2)	340	(317,630)	1,318,390		—
47	Penalties (426.3)	340	10	25,062		—
48	Expenditures for Certain Civic, Political and Related Activities (426.4)	340	536,096	552,907		—
49	Other Deductions (426.5)		—	—		—
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	370,762	2,013,565	—	—
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	3,236	439		—
53	Income Taxes-Federal (409.2)	262-263	2,512,300	695,691		—
54	Income Taxes-Other (409.2)	262-263	—	—		—
55	Provision for Deferred Income Taxes (410.2)	234-235	38,754	30,531		—
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	(7,668)	(7,259)		—
57	Investment Tax Credit Adjustments-Net (411.5)		—	—		—
58	(Less) Investment Tax Credits (420)		—	—		—
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		2,546,622	719,402	—	—
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		9,353,677	392,571	—	—
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)		14,453,089	14,055,350		—
63	Amortization of Debt Disc. and Expense (428)	258-259	151,314	138,966		—
64	Amortization of Loss on Reacquired Debt (428.1)		47,396	47,121		—
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	—	—		—
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		—	—		—
67	Interest on Debt to Associated Companies (430)	340	—	—		—
68	Other Interest Expense (431)	340	7,708,736	30,250		—
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		(1,474,325)	(534,107)		—
70	Net Interest Charges (Total of lines 62 thru 69)		20,886,210	13,737,580	—	—
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		20,900,577	14,600,931	—	—
72	EXTRAORDINARY ITEMS					
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	Extraordinary Items after Taxes (Total of line 75 less line 76)		—	—		—
78	Net Income (Total of lines 71 and 77)		20,900,577	14,600,931	—	—

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Statement of Income(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	—	—	32,433,110	27,945,940	—	—
28						
29						
30						
31		—		—		—
32		—		—		—
33		—	7,883	22,756		—
34		—		—		—
35		—		—		—
36		—		—		—
37		—	12,260,936	3,097,639		—
38		—	—	—		—
39		—	2,242	5,143		—
40		—	—	—		—
41	—	—	12,271,061	3,125,538	—	—
42						
43		—		—		—
44		—		—		—
45		—	152,286	117,206		—
46		—	(317,630)	1,318,390		—
47		—	10	25,062		—
48		—	536,096	552,907		—
49		—	—	—		—
50	—	—	370,762	2,013,565	—	—
51						
52		—	3,236	439		—
53		—	2,512,300	695,691		—
54		—		—		—
55		—	38,754	30,531		—
56		—	(7,668)	(7,259)		—
57		—		—		—
58		—		—		—
59	—	—	2,546,622	719,402	—	—
60	—	—	9,353,677	392,571	—	—
61						
62		—	14,453,089	14,055,350		—
63		—	151,314	138,966		—
64		—	47,396	47,121		—
65		—	—	—		—
66		—	—	—		—
67		—	—	—		—
68		—	7,708,736	30,250		—
69		—	(1,474,325)	(534,107)		—
70	—	—	20,886,210	13,737,580	—	—
71	—	—	20,900,577	14,600,931	—	—
72						
73		—		—		—
74		—		—		—
75	—	—	—	—	—	—
76		—		—		—
77	—	—	—	—	—	—
78	—	—	20,900,577	14,600,931	—	—

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion

Line No.	Item (a)	Total Company For the Current Quarter/Year
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	1,123,045,337
4	Property Under Capital Leases	—
5	Plant Purchased or Sold	—
6	Completed Construction not Classified	39,334,667
7	Experimental Plant Unclassified	—
8	TOTAL Utility Plant (Total of lines 3 thru 7)	1,162,380,004
9	Leased to Others	—
10	Held for Future Use	—
11	Construction Work in Progress	25,566,368
12	Acquisition Adjustments	—
13	TOTAL Utility Plant (Total of lines 8 thru 12)	1,187,946,372
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	(487,117,444)
15	Net Utility Plant (Total of lines 13 and 14)	700,828,928
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	(457,332,309)
19	Amortization 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	(29,785,135)
22	TOTAL In Service (Total of lines 18 thru 21)	(487,117,444)
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 Adjustment	—
33	TOTAL Accum. Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30, 31, and 32)	(487,117,444)

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)				
Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3		1,123,045,337		
4				
5				
6		39,334,667		
7				
8	—	1,162,380,004	—	—
9				
10				
11		25,566,368		
12				
13	—	1,187,946,372	—	—
14		(487,117,444)		
15	—	700,828,928	—	—
16				
17				
18		(457,332,309)		
19				
20				
21		(29,785,135)		
22	—	(487,117,444)	—	—
23				
24				
25				
26	—	—	—	—
27				
28				
29				
30	—	—	—	—
31				
32				
33	—	(487,117,444)	—	—

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Gas Plant in Service (Accounts 101, 102, 103, and 106)

- Report below the original cost of gas plant in service according to the prescribed accounts.
- 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.
- Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
- Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 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).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	114,323	
3	302 Franchises and Consents	138,158	
4	303 Miscellaneous Intangible Plant	55,514,180	1,544,765
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	55,766,661	1,544,765
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 Cascade Natural Gas Corporation	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 December 31, 2023
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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		(167)		114,156
3				138,158
4		(52,345)		57,006,600
5	—	(52,512)	—	57,258,914
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 Cascade Natural Gas Corporation	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 December 31, 2023
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)			
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 (Enter Total of lines 29 thru 37)	—	—
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and	—	—
40	Manufactured Gas Production Plant (Submit Supplementary	—	—
41	TOTAL Production Plant (Enter 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 Wells	—	—
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	—	—
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 thru 68)	—	—
70	Base Load Liquefied Natural Gas Terminaling and 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 Natural Gas	—	—
80	TOTAL Base Load Liquefied Nat'l Gas, Terminaling and	—	—

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
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	—	—	—	—
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64	—	—	—	—
65	—	—	—	—
66	—	—	—	—
67	—	—	—	—
68	—	—	—	—
69	—	—	—	—
70				
71	—	—	—	—
72	—	—	—	—
73	—	—	—	—
74	—	—	—	—
75	—	—	—	—
76	—	—	—	—
77	—	—	—	—
78	—	—	—	—
79	—	—	—	—
80	—	—	—	—

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57,	—	—
82	TRANSMISSION PLANT		
83	365.1 Land and Land Rights	338,216	
84	365.2 Rights-of-Way	1,018,396	53,008
85	366 Structures and Improvements	—	124,315
86	367 Mains	15,929,133	1,322,705
87	368 Compressor Station Equipment	—	
88	369 Measuring and Regulating Station Equipment	135,338	
89	370 Communication Equipment	—	
90	371 Other Equipment	—	
91	372 Asset Retirement Costs for Transmission Plant	22,315	38
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	17,443,398	1,500,066
93	DISTRIBUTION PLANT		
94	374 Land and Land Rights	2,632,346	
95	375 Structures and Improvements	1,003,671	97,197
96	376 Mains	542,166,484	63,088,802
97	377 Compressor Station Equipment	2,506,247	713,450
98	378 Measuring and Regulating Station Equipment-General	35,228,486	2,612,839
99	379 Measuring and Regulating Station Equipment-City Gate	4,520,287	(168,735)
100	380 Services	238,069,757	8,034,617
101	381 Meters	82,611,839	3,615,728
102	382 Meter Installations	—	
103	383 House Regulators	9,707,207	563,544
104	384 House Regulator Installations	—	
105	385 Industrial Measuring and Regulating Station Equipment	10,040,391	625,163
106	386 Other Property on Customers' Premises	—	
107	387 Other Equipment	—	
108	388 Asset Retirement Costs for Distribution Plant	20,522,359	917,375
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	949,009,074	80,099,980
110	GENERAL PLANT		
111	389 Land and Land Rights	3,225,810	
112	390 Structures and Improvements	21,984,613	461,808
113	391 Office Furniture and Equipment	2,923,461	269,134
114	392 Transportation Equipment	14,689,814	1,697,148
115	393 Stores Equipment	60,580	43,322
116	394 Tools, Shop, and Garage Equipment	7,570,804	853,635
117	395 Laboratory Equipment	59,391	
118	396 Power Operated Equipment	2,986,879	3,348,768
119	397 Communication Equipment	3,312,352	2,016,746
120	398 Miscellaneous Equipment	83,074	
121	Subtotal (Enter Total of lines 111 thru 120)	56,896,778	8,690,561
122	399 Other Tangible Property	—	
123	399.1 Asset Retirement Costs for General Plant	—	
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	56,896,778	8,690,561
125	TOTAL (Accounts 101 and 106)	1,079,115,911	91,835,372
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)	1,079,115,911	91,835,372

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81	—	—	—	—
82				
83				338,216
84				1,071,404
85				124,315
86	(40,814)		43,503	17,254,527
87				—
88				135,338
89				—
90				—
91	(2,378)	1,037		21,012
92	(43,192)	1,037	43,503	18,944,812
93				
94		(104)		2,632,242
95	(7,142)	(448)		1,093,278
96	(1,312,748)	(108,129)	(43,503)	603,790,906
97	(291,781)			2,927,916
98	(688,756)			37,152,569
99				4,351,552
100	(394,803)			245,709,571
101	(1,303,560)	(178,839)		84,745,168
102				—
103	(71,951)	(21,014)		10,177,786
104				—
105	(60,682)			10,604,872
106				—
107				—
108	(696,586)	(149,239)		20,593,909
109	(4,828,009)	(457,773)	(43,503)	1,023,779,769
110				
111		(1,050)		3,224,760
112	(73,942)	(7,011)		22,365,468
113	(385,336)	(3,633)		2,803,626
114	(902,915)	(2,625)	28,974	15,510,396
115	(3,909)	(55)		99,938
116	(66,641)	(3,460)		8,354,338
117		(86)		59,305
118	(1,759,958)	(67)		4,575,622
119	(7,155)	(1,868)		5,320,075
120		(93)		82,981
121	(3,199,856)	(19,948)	28,974	62,396,509
122				—
123				—
124	(3,199,856)	(19,948)	28,974	62,396,509
125	(8,071,057)	(529,196)	28,974	1,162,380,004
126				—
127		—	—	—
128	—	—	—	—
129	(8,071,057)	(529,196)	28,974	1,162,380,004

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Gas Property and Capacity Leased to Others

- 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.
- In column (d) provide the lease payments received from others.
- Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	*	Description of Lease (c)	Lease Payments for Current Year (d)
1	None			
2				
3				
4				
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44				
45	TOTAL			0

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Gas Plant Held for Future Use (Account 105)

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.
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.

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				
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43				
44				
45	Total			—

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Construction Work in Progress-Gas (Account 107)

- Report below descriptions and balances at end of year of projects in process of construction (Account 107).
- Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
- Minor projects (less than \$1,000,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Replace 4" high pressure main, Wapato WA; 5.87 miles	10,768,860	6,626,624
2	Utility Group Maximo Implementation, Cascade Direct Costs	3,223,634	1,988,332
3	Replace/reinforce 20" HP main in Burlington WA; 6 miles	1,783,701	27,134,443
4	Utility Group GIS ESRI Upgrade, Cascade Direct Costs	1,454,015	1,455,436
5	Reinforce 4" PE main in Oak Harbor WA; 3.8 miles	1,150,862	326,097
6	Install 6" high pressure main; Fraley Rd, Toppenish WA; 2,400'	870,032	247,767
7	Install 6" steel main for R-99, Yakima WA	713,868	232,758
8	Install Odorizer & Chromograph, etc. at Divert RNG, Longview WA	633,802	580,151
9	Install O-19 & Chromatograph, Lamb Weston; Richland WA	629,707	48,021
10	Install O-18 & Chromatograph; Horn Rapids; Richland WA	629,653	97,653
11	Replace 4" HP main in Wheeler WA; 1.4 miles	610,440	2,162,167
12	Install 8" high pressure main crossing Yakima River; Yakima WA; 4,500'	480,425	2,738,053
13	Replace 3" high pressure main in Prosser WA; 1 mile	150,691	2,055,611
14	Deschutes Landfill-Design and Construction	137,628	17,594,763
15	Replace 3" high pressure main in Burlington WA; 450'	137,588	692,790
16	Install 6" PE in Burlington WA; 2.84 miles	96,762	1,830,206
17	Install Odorizer & Chromograph, etc. at PWRf RNG; Pasco WA	83,748	585,006
18	Replace 6" HP main in Oak Harbor WA; 3,000'	72,285	567,865
19	Replace 4" HP steel in Arlington WA; 1.1 miles	16,266	649,302
20	Install 4" HP as part of PWRf RNG in Pasco WA; 2.5 miles	10,459	1,587,417
21	Install R-56 at Divert RNG in Longview WA	3,333	570,127
22	Install Regulators and Relief at PWRf RNG in Pasco WA	570	580,722
23	Reinforce 8" high pressure main; Wishkah Rd, Aberdeen WA; 2.1miles *	(1,297,775)	5,297,142
24	*Negative due to CIAC recorded in 2022		
25			
26			
27	Minor projects each under \$500,000		
28	Transmission	27,188	134,560
29	Distribution	2,399,006	2,117,521
30	General Plant	611,574	167,072
31	Intangible	168,046	245,896
32			
33			
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45	TOTAL	25,566,368	78,313,502

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[Next page is 217]

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Non-Traditional Rate Treatment Afforded New Projects

- 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.
- In column b, list the CP Docket Number where the Commission authorized the facility.
- In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)
- In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.
- 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			
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36				
Total				0

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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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)
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Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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General Description of Construction Overhead Procedure

- | |
|---|
| <ol style="list-style-type: none"> 1. For each construction overhead explain: (a) the nature and extent of work, etc., 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. 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. 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. |
|---|

1. Use this space to paste the disclosure required by instructions on page 218.1

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 Cascade Natural Gas Corporation	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 December 31, 2023
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General Description of Construction Overhead Procedure (continued)

- For each construction overhead explain: (a) the nature and extent of work, etc., 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.
- 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.
- 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.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

- 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.
- Identify, in a footnote, the specific entity used as the source for the capital structure figures.
- 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 (percent) (d)	Cost Rate Percentage (e)
(1)	Average Short-Term Debt	S 136,134,615		
(2)	Short-Term Interest			s 7.80%
(3)	Long-Term Debt	D 375,000,000	47.0 %	d 4.41%
(4)	Preferred Stock	P 0	— %	p 0.00%
(5)	Common Equity	C 422,128,341	53.0 %	c 9.40%
(6)	Total Capitalization	797,128,341	100.0 %	
(7)	Average Construction Work In Progress Balance	W 31,037,673		

2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$ 7.80%

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 -	7.80%
b. Rate for Other Funds -	0.00%

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)

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, page 204-209, column (d), excluding retirements of nondepreciable 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 classifications, 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 sequence, e.g., 7.01, 7.02, etc.

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (b)	Gas Plant Held for Future Use (c)	Gas Plant Leased to Others (d)
Section A. BALANCES AND CHANGES DURING YEAR					
1	Balance Beginning of Year	(436,106,224)	(436,106,224)		
2	Depreciation Provisions for Year, Charged to:				
3	(403) Depreciation Expense	(27,736,078)	(27,736,078)		
4	(403.1) Depreciation Expense for Asset Retirement Costs	—			
5	(413) Expense of Gas Plant Leased to Others	—			
6	Transportation Expenses - Clearing	(1,124,850)	(1,124,850)		
7	Other Clearing Accounts	—			
8	Other Clearing (specify) (footnote details):	(962,544)	(962,544)		
9		—			
10	TOTAL Depreciation Provisions for the Year (Total of lines 3 thru 8)	(29,823,472)	(29,823,472)	—	—
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	8,071,057	8,071,057		
13	Cost of Removal	3,010,275	3,010,275		
14	Salvage (Credit)	(2,584,348)	(2,584,348)		
15	TOTAL Net Charges for Plant Retired (Total of lines 12 thru 14)	8,496,984	8,496,984	—	—
16	Other Debit or Credit Items (Describe) (footnote details):	100,403	100,403		
		—			
		—			
17		—			
18	Book Cost of Asset Retirement Costs	—			
19	BALANCE End of Year (Total of lines 1, 10,15,16 and 18)	(457,332,309)	(457,332,309)	—	—
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	(13,194,536)	(13,194,536)		
28	Distribution	(420,440,643)	(420,440,643)		
29	General	(23,697,130)	(23,697,130)		
30	TOTAL (Enter Total of lines 21 thru 31)	(457,332,309)	(457,332,309)	—	—

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Schedule Page: 219 Line No.: 8 Column: c	
SFAS 143 ARO depreciation expense reclassified to a regulatory asset	(962,544)

Schedule Page: 219 Line No.: 16 Column: c	
Transfer of reserve between jurisdictions	100,403
	<u>100,403</u>

Schedule Page: 219 Line No.: 29 Column: c	
General	(23,558,972)
Intangible	(138,158)
	<u>(23,697,130)</u>

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)

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.
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.
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).

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	\$2,780,852		\$2,780,852
2	Gas delivered to storage								
3	(contract account)						\$2,362,813		\$2,362,813
4	Gas withdrawn from storage								
5	(contra account)						\$(2,513,114)		\$(2,513,114)
6	Other debits or credits								
7	(pipeline imbalance)								
8									
9									
10	Balance, end of year					Not allocated	\$2,630,551		\$2,630,551
11									
12	Therms					Not allocated	6,200,850		6,200,850
13	Mcf						570,200		570,200
14									
15	Amount per therm						\$ 0.4242		\$ 0.4242
16	Amount per Mcf						\$ 4.6134		\$ 4.6134
17									
18	Dth						620,085		620,085
19	Amount Per Dth						\$ 4.2422		\$ 4.2422
20									
21									
22									
23									
24									
25	State basis of segregation of inventory between current and noncurrent portions:								

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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)

PREPAYMENTS (ACCOUNT 165)

1. Report below the particulars (details) on each prepayment.

Line No.	Nature of Payment (a)	Balance at End of Year (in dollars) (b)
1	Prepaid Taxes	Not Allocated
2	Prepaid Insurance	Not Allocated
3	Prepaid Rents	Not Allocated
3a	Prepaid Pension	—
3b	Prepaid Executive Supplemental Retirement	—
4	Prepaid Interest	—
5	Miscellaneous Prepayments	Not Allocated
6	TOTAL -	—

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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**Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and 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	—	—	—		—	—

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Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)
(continued)

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UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description 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 for extraordinary property losses. (a)	Balance at Beginning of Year (b)	Total Amount of Charges (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	—	—	—		—	—

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Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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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 (b).
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 column (c), 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 (a)	Balance at Beginning Current Quarter/Year (d)	Debits (e)	Written off During Quarter/Year Account Charged (f)	Written off During Period Amount Recovered (g)	Written off During Period Amount Deemed Unrecoverable (h)	Balance at End of Current Quarter/Year (i)
1		—					
2	WA CCA	—	67,695,350				67,695,350
3	(WA regulatory asset)	—					
4		—					
5	WA Conservation	8,433,238	5,881,853				14,315,091
6	(WA regulatory asset)	—	—				
7		—	—				
8	WA CNG Big Heart Grant	—	2,809,292				2,809,292
9	(WA regulatory asset)	—	—				
10		—	—				
11	WA Climate Commitment	347,246	1,339,422				1,686,668
12	(WA regulatory asset)	—	—				
13		—	—				
14	WA Intervenor Deferral	75,250	5,319				80,569
15	(WA regulatory asset)	—	—				
16		—	—				
17	WA EDP-AMP	—	(159,041)				(159,041)
18	(WA regulatory asset)	—	—				
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	8,855,734	77,572,195		—	—	86,427,929

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Miscellaneous Deferred Debits (Account 186)

- Report below the details called for concerning miscellaneous deferred debits.
- For any deferred debit being amortized, show period of amortization in column (a).
- 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 Conservation Programs	—	—		—	—
2		—				
3	WA Bremerton Manufactured Gas Plant	22,716,398	1,638,261	9230	784,494	23,570,165
4		—				
5	WA Bellingham Manufactured Gas Plant	466,500	—	9230	—	466,500
6		—				
7	WA Decoupling Adjustment	1,102,366	8,780,314	4002	10,285,900	(403,220)
8		—				
9	WA MAOP	20,628,913	9,076,928	9230	1,759,571	27,946,270
10		—				
11	WA Gross Revenue Fee Increase	—	703,190		—	703,190
12		—				
13	WA Gas Supply Hedging	—	—	2530	—	—
14		—				
15	WA Covid-19 Deferred Costs	4,524,602	3,528,908	9210	5,307,150	2,746,360
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	49,438,779	23,727,601		18,137,115	55,029,265

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Accumulated Deferred Income Taxes (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.
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.	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 190			
2	Electric	—		
3	Gas	7,848,690	7,473,813	36,017,931
4		—		
5	Total (Total of Lines 2 thru 4)	7,848,690	7,473,813	36,017,931
6	Other (Specify)	—		
7	TOTAL Account 190 (Lines 5 thru 6)	7,848,690	7,473,813	36,017,931
8	Classification of TOTAL			
9	Federal Income Tax	7,217,013	6,931,720	33,176,334
10	State Income Tax	631,676	542,093	2,841,597
11	Local Income Tax	—		
		—		
	Amounts assigned to jurisdictions as follows:	—		
	Federal Income Tax - Washington	6,387,789	2,251,732	28,741,553
	Federal Income Tax - Oregon	829,224	4,679,988	4,434,781
	State Income Tax - Oregon	631,676	542,093	2,841,597

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ACCUMULATED DEFERRED INCOME TAXES (Account 190) (continued)

Line No.	Changes During Year	Changes During Year	Adjustments	Adjustments	Adjustments	Adjustments	Balance at End of Year	
	Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Debits	Debits	Credits	Credits		
	(e)	(f)	Account No.	Amount	Account No.	Amount		
	(g)	(h)	(i)	(j)	(k)			
1								
2								
3	55,584	10,628	Regulatory accounts related to FAS 158 and OR rate change adjustments	(260,415)	Regulatory accounts related to FAS 158 and OR rate change adjustments	(6,523)	36,601,744	
4								
5	55,584	10,628		(260,415)		(6,523)	36,601,744	
6								
7	55,584	10,628		(260,415)		(6,523)	36,601,744	
8								
9	51,198	9,860		(241,995)		(6,313)	33,655,971	
10	4,387	768		(18,420)		(210)	2,945,771	
11								
	38,753	7,668		(188,597)		(5,348)	33,029,774	
	12,445	2,192		(53,398)		(965)	626,197	
	4,387	768		(18,420)		(210)	2,945,771	

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

- 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.
- 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.

Line No.	Details (a)	Amount (b)
1	Net Income for the Year (Page 116)	24,503,303
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Interest capitalized adj (IRS>books)	898,321
6	TOTAL	898,321
7	Deductions Recorded on Books Not Deducted for Return	
8	Amortization of Loss on Reacquired Debt	59,859
9	Basis Differences	1,624,968
10	100% of Business Entertainment	132,812
11	162(m) Executive Compensation	645,881
12	Decoupling	1,102,366
13	Deferred Compensation	(8,670)
14	Depreciation Provision	42,216,833
15	Legal Reserve	30,500
16	Lobbying	640,651
17	OR CAT Regulatory Asset	—
18	Performance Share Perm	220,010
19	Penalties	12
20	Prepays	(34,947)
21	Qualified Transportation Fringe	11,500
22	SERP/SISP-Perm Difference	(1,020,553)
23	Tax Expense	3,893,412
24	Unrealized Gains Losses	(19,190)
25	Vacation Accrual	(9,570)
26	TOTAL	49,485,874
27		
28		
29	Income Recorded on Books Not Included in Return	
30	CIAC	1,924,351
31	TOTAL	1,924,351
32		
33		
	Adjusted Net Income to carry forward to page 261A, line 1	76,811,849

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (cont.)			
1	Adjusted Net Income carried forward from page 261, line 34		76,811,849
2	Deductions on Return Not Charged Against Book Income		
3	401K Dividends		166,912
4	AFUDC		1,708,712
5	Bad Debts		(20,154)
6	Bellingham, Bremerton, & Eugene MGP expenses		(1,114,091)
7	Climate Compliance		4,590,219
8	Conservation Program		5,881,853
9	WA Gross Revenue Fee Increase		703,190
10	COVID 19 Expenses/Savings		875,266
11	Customer Advances		50,497
12	Deferred Gas Costs		71,004,703
13	Depreciation & Amortization of Plant		44,778,233
14	Incentive Accrual		(1,682,002)
15	Interest Expense		(1,852)
16	Intervenors		10,465
17	MAOP Deferred Costs WA/OR		7,317,357
18	Emissions Liability		919,632
19	CCA-Consignment Proceeds-WA		(61,941,004)
20	Oregon State Income Tax		191,833
21	Payroll Tax Deferral		—
22	Reserved Revenue		1,787,553
23	Repairs Deduction		5,736,000
24	Retiree Medical Accrual		(424,832)
25	Royalty Income (15% of royalty income receipts)		6,200
26	SFAS 87 Accrual		191,800
27	SFAS 87 Pension Plan Accrual		694,737
28	Tax Gain (Loss) on Disposal of Assets		3,927,402
29	Total		85,358,629
30	Federal Tax Net Income		(8,546,780)
31	Show Computation of Tax		
32	Rate		21 %
33	Estimated Tax Return Federal Income Tax		(1,794,824)
34	Adjustments:		
35	Prior Year Provision Adjustments/FIN 48 True-up		(678,825)
36	FIN 48 - R&D Tax Credits		—
37	R&D Tax Credits		(50,000)
38	Provision for Current Federal Income Tax		(2,523,649)
39			
	Allocated to:	409.1	409.2
	Washington	\$(4,656,864)	\$2,512,299
	Oregon	\$(797,319)	\$418,235
	Total	\$(5,454,183)	\$2,930,534
			Total
			\$(2,523,649)

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Other Deferred Credits (Account 253)

- Report below the details called for concerning other deferred credits.
- For any deferred credit being amortized, show period of amortization.
- Minor items (less than \$250,000) may be grouped by classes. 1. Report below the details called for concerning other deferred credits.

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	—	805	—	—	—
2	(amortization period 11/10-present)	—				
3		—				
4	WA Covid-19 Savings	1,147,430	various	252,652	337,800	1,232,578
5	(amortization period - none)	—				
5		—				
6		—				
7		—				
8		—				
9		—				
10		—				
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	1,147,430		252,652	337,800	1,232,578

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[Next page is 274]

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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ACCUMULATED DEFERRED INCOME TAXES-Other Property (Account 282)

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
- At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions	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	(64,517,406)	2,814,917	2,172,723
4	Other (Define)	—		
5	Total (Total of Lines 2 thru 4)	(64,517,406)	2,814,917	2,172,723
6		—		
7	Total (Account 282) Lines 5 thru 6	(64,517,406)	2,814,917	2,172,723
8	Classification of Totals			
9	Federal Income Tax	(59,102,187)	2,444,689	2,100,117
10	State Income Tax	(5,415,219)	370,228	72,606
11	Local Income Tax	—		
	Amounts assigned to jurisdictions as follows:			
	Federal Income Tax - Washington	(46,075,684)	1,935,558	1,638,361
	Federal Income Tax - Oregon	(13,026,503)	509,131	461,755
	State Income Tax - Oregon	(5,415,219)	370,228	72,606

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ACCUMULATED DEFERRED INCOME TAXES-Other Property (Account 282) (continued)

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	(868,170)	182.3 & 254	(3,169,100)	(67,460,530)
4							
5	—	—	—	(868,170)	—	(3,169,100)	(67,460,530)
6							
7	—	—	—	(868,170)	—	(3,169,100)	(67,460,530)
8							
9	—	—	254	(288,647)	254	(3,103,099)	(62,261,211)
10	—	—	182.3	(579,523)	182.3	(66,000)	(5,199,318)
11							
	—	—		(129,520)		(2,399,713)	(48,643,074)
	—	—		(159,128)		(703,386)	(13,618,137)
	—	—		(579,523)		(66,000)	(5,199,318)

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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ACCUMULATED DEFERRED INCOME TAXES-Other (Account 283)

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
- 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	(41,488,973)	51,815,088	17,720,282
4		—		
5	Total (Total of Lines 2 thru 4)	(41,488,973)	51,815,088	17,720,282
6		—		
7		—		
8	Total Account 283 (Total of lines 5 thru 8)	(41,488,973)	51,815,088	17,720,282
9	Classification of TOTAL			
10	Federal Income Tax	(38,149,869)	47,735,499	16,433,191
11	State Income Tax	(3,339,104)	4,079,589	1,287,091
12	Local Income Tax	—		
	Amounts assigned to jurisdictions as follows:			
	Federal Income Tax - Washington	(31,600,577)	39,107,197	8,424,643
	Federal Income Tax - Oregon	(6,549,292)	8,628,302	8,008,548
	State Income Tax - Oregon	(3,339,104)	4,079,589	1,287,091

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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ACCUMULATED DEFERRED INCOME TAXES-Other (Account 283) (continued)

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	(19,781)	Regulatory accounts related to deferred tax effect of OR State Tax Rate increase	(1,099,636)	(76,663,634)	
4				(19,781)		(1,099,636)	(76,663,634)	
5	—	—						
6								
7								
8	—	—		(19,781)		(1,099,636)	(76,663,634)	
9								
10	—	—		(18,749)		(1,060,184)	(70,493,612)	
11	—	—		(1,032)		(39,452)	(6,170,022)	
12								
	—	—		(16,288)		(1,002,545)	(63,269,388)	
	—	—		(2,461)		(57,639)	(7,224,224)	
	—	—		(1,032)		(39,452)	(6,170,022)	

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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GAS OPERATING REVENUES

- Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
- Revenues in columns (b) and (c) include transition costs from upstream pipelines.
- 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	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	480 Residential Sales	None	—	None	—
2	481 Commercial and Industrial Sales		—		—
3	482 Other Sales to Public Authorities		—		—
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	—	—	—	—

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Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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GAS OPERATING REVENUES (continued)

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	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1	\$ 184,788,541	\$ 172,773,442	\$ 184,788,541	\$ 172,773,442	12,522,274	13,752,534
2	\$ 158,423,483	\$ 143,314,461	\$ 158,423,483	\$ 143,314,461	12,229,369	13,081,020
3		—		—		—
4		—		—		—
5		—		—		—
6		—		—		—
7		—		—		—
8	\$ 363,240	\$ 259,829	\$ 363,240	\$ 259,829		
9		—		—		—
10		—		—		—
11	\$ 30,892,186	\$ 27,535,930	\$ 30,892,186	\$ 27,535,930	104,028,536	84,036,609
12		—		—		—
13		—		—		—
14		—		—		—
15		—		—		—
16	\$ 330,510	\$ 100	\$ 330,510	\$ 100		
17	\$ 96,651	93,608	\$ 96,651	93,608		
18	\$ 140,886	\$ 27,642	\$ 140,886	\$ 27,642		
19	\$ 375,035,497	\$ 344,005,012	\$ 375,035,497	\$ 344,005,012		
20	\$ (1,214,363)	\$ 189,504	\$ (1,214,363)	\$ 189,504		
21	\$ 376,249,860	\$ 343,815,508	\$ 376,249,860	\$ 343,815,508		

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES (ACCOUNT 489.1)

- Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system).
- 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	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (d)
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 Cascade Natural Gas Corporation	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 December 31, 2023
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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 (i)	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 Cascade Natural Gas Corporation	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 December 31, 2023
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSMISSION FACILITIES (ACCOUNT 489.2)

- 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.
- Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
- 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 (a)	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	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		—	—	—	—

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Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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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	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	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 Cascade Natural Gas Corporation	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 December 31, 2023
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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 (a)	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	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		—	—	—	—

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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	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	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	—	—	—	—	—	—

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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	\$ 140,885
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	TOTAL	\$ 140,885

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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GAS OPERATION AND MAINTENANCE EXPENSES			
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

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GAS OPERATION AND MAINTENANCE EXPENSES (continued)			
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 Cascade Natural Gas Corporation	This Report Is: (1) <input checked="checked" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report December 31, 2023
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GAS OPERATION AND MAINTENANCE EXPENSES (continued)			
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	291,587,555	219,148,403
74	804.1 Liquefied Natural Gas Purchases	0	0
75	805 Other Gas Purchases	0	0
76	(Less) 805.1 Purchased Gas Cost Adjustments	(77,022,264)	(20,286,122)
77	TOTAL Purchased Gas (Total of lines 68 to 76)	214,565,291	198,862,281
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

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GAS OPERATION AND MAINTENANCE EXPENSES (continued)			
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

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GAS OPERATION AND MAINTENANCE EXPENSES (continued)			
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

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GAS OPERATION AND MAINTENANCE EXPENSES (continued)			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
208	874 Mains and Services Expenses	3,251,427	3,853,708
209	875 Measuring and Regulating Station Expenses - General	593,850	737,270
210	876 Measuring and Regulating Station Expenses - Industrial	601,355	717,739
211	877 Measuring & Regulating Station Expenses - City Gate Check Station	85,000	0
212	878 Meter and House Regulator Expenses	(218,315)	(555,662)
213	879 Customer Installations Expenses	392,583	391,826
214	880 Other Expenses	5,459,121	6,196,409
215	881 Rents	216,919	140,074
216	TOTAL Operation (Total of lines 204 thru 215)	13,565,985	14,049,791
217	Maintenance		
218	885 Maintenance Supervision and Engineering	1,154,264	1,190,491
219	886 Maintenance of Structures and Improvements	5,182	22,499
220	887 Maintenance of Mains	2,746,004	2,626,057
221	888 Maintenance of Compressor Station Equipment	474,768	417,949
222	889 Maintenance of Measuring and Regulating Station Equipment - General	288,649	182,945
223	890 Maintenance of Meas. and Reg. Station Equipment - Industrial	356,839	106,143
224	891 Maint. of Meas. and Reg. Station Equip. - City Gate Check Station	115,219	0
225	892 Maintenance of Services	1,064,198	875,851
226	893 Maintenance of Meters and House Regulators	1,417,726	1,073,317
227	894 Maintenance of Other Equipment	1,367,764	1,638,512
228	TOTAL Maintenance (Total of lines 218 thru 227)	8,990,613	8,133,764
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	22,556,598	22,183,555
230	5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation		
232	901 Supervision	121,992	111,074
233	902 Meter Reading Expenses	520,745	499,700
234	903 Customer Records and Collection Expenses	4,747,284	4,221,788

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Gas Operation and Maintenance Expenses(continued)			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
235	904 Uncollectible Accounts	2,527,969	1,067,885
236	905 Miscellaneous Customer Accounts Expenses	422	2,623
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	7,918,412	5,903,070
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	0	0
241	908 Customer Assistance Expenses	8,055,450	7,281,725
242	909 Informational and Instructional Expenses	66,641	156,884
243	910 Miscellaneous Customer Service and Informational Expenses	162,310	221,688
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	8,284,401	7,660,297
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	0	0
248	912 Demonstrating and Selling Expenses	18,969	22,925
249	913 Advertising Expenses	0	36,789
250	916 Miscellaneous Sales Expenses	0	0
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	18,969	59,714
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	9,401,905	7,480,577
255	921 Office Supplies and Expenses	3,175,378	4,660,772
256	(Less) (922) Administrative Expenses Transferred - Credit	0	0
257	923 Outside Services Employed	1,250,376	1,783,180
258	924 Property Insurance	97,331	94,469
259	925 Injuries and Damages	1,998,980	1,914,605
260	926 Employee Pensions and Benefits	5,353,323	4,368,458
261	927 Franchise Requirements	0	0
262	928 Regulatory Commission Expenses	0	75,091
263	(Less) (929) Duplicate Charges - Credit	0	0
264	930.1 General Advertising Expenses	36,574	29,585
265	930.2 Miscellaneous General Expenses	512,872	488,647
266	931 Rents	1,611,424	1,156,719
267	TOTAL Operation (Totals of lines 254 thru 266)	23,438,163	22,052,103
268	Maintenance		
269	932 Maintenance of General Plant	91,714	92,943
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	23,529,877	22,145,046
271	TOTAL Gas O & M Expenses (Totals of lines 97,177,201,229,237,244,251 and 270)	275,752,969	252,593,188

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EXCHANGE AND IMBALANCE TRANSACTIONS

1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges. If respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than 100,000 Dth) may be grouped.

Line No.	Zone/Rate Schedule (a)	Gas Received from Others	Gas Received from Others	Gas Delivered to Others	Gas Delivered to Others
		Amount (b)	Dth (c)	Amount (d)	Dth (e)
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
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13					
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23					
24					
25	TOTAL	—	—	—	—

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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GAS USED IN UTILITY OPERATIONS

- Report below details of credits during the year to Accounts 810, 811, and 812
- 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).

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	84,509	421,985		
8						
9						
10						
11						
12						
13						
14						
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16						
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21						
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24						
25	TOTAL		84,509	421,985	—	—

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)

- 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.
- 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.
- 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				
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11				
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23				
24				
25	Total		—	—

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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OTHER GAS SUPPLY EXPENSES (Account 813)

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	319,853
2	Training materials	251,696
3	Lodging	7,785
4	Commercial Air service	2,973
5	Meals & Entertainment	2,609
6	Vehicle Mileage	275
7	Office Supplies	219
8		
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25	TOTAL	\$ 585,410

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Miscellaneous General Expenses (Account 930.2)

- Provide the information requested below on miscellaneous general expenses.
- 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.	183,993
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 to MDU for CNGC's share of director's expenses)	309,816
8		
9	Miscellaneous under \$250,000	19,063
10	203 items	
11		
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24		
25	Total	512,872

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DEPRECIATION, DEPLETION AND AMORTIZATION OF GAS PLANT
(Account 403, 404.1, 404.2, 404.3, 405)
(Except Amortization of Acquisition Adjustments)

- 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.
- 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

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	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	260,831			
9	Distribution plant	25,291,383			
10	General plant	2,183,864			
11	Common plant - gas				
12	Total	27,736,078	—	—	—

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DEPRECIATION, DEPLETION AND AMORTIZATION OF GAS PLANT
(Account 403, 404.1, 404.2, 404.3, 405)
(Except Amortization of Acquisition Adjustments) (continued)

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.

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.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

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	3,336,831		3,336,831	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			260,831	Transmission plant
9			25,291,383	Distribution plant
10			2,183,864	General plant
11			—	Common plant - gas
12	3,336,831	—	31,072,909	Total

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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	Plant Bases (in thousands)	Applied Depreciation or Amortization Rates (Percent)
	(a)	(b)	(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 prior months ending balance in each plant account using a rate specific to the account. 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	Washington		Oregon	
	Depreciable Plant Base (Thousands)	Composite Rate (Percent)	Depreciable Plant Base (Thousands)	Composite Rate (Percent)
(a)	(b)	(c)	(d)	(e)
Intangible plant	56,703		15,017	
Manufactured gas production	0		0	
Transmission plant	18,604	1.40%	5,887	1.52%
Distribution plant	993,981	2.54%	279,263	2.77%
General plant	54,476	6.07%	18,625	6.35%
Total -	<u>1,123,764</u>	2.87%	<u>318,792</u>	3.15%

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Particulars Concerning Certain Income Deductions and Interest Charges Accounts

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 account, (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)		152,286
5			
6	Life Insurance (Account 426.2)		(317,630)
7			
8	<i>Penalties (Account 426.3):</i>		
9	Payee	Nature	
10	0	0	—
11	0	0	—
12	Other	Other	10
13			
14	Expenditures for Certain Civic, Political and Related Activities (Account		536,096
15			
16	<i>Other Deductions (426.5):</i>		
17	Payee	Nature	
18			
19		Total Miscellaneous Income	370,762
20			
21	(c) Interest on Debt to Associated Companies (Account 430)		—
22			
23	(d) <i>Other Interest Expense (Account 431):</i>		
24	Description	Interest Rate	
25	Customer Deposits	Various	9,666
26	Tax Interest	IRS Interest Rate	1,466
27	Interest on Short-Term Debt	Various	7,659,881
28	Other	Various	37,723
29		Total Other Interest Expense	7,708,736
30			
31			
32			
33			
34			
35			—
36			
37			
38			
39			
40			—

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Regulatory Commission Expenses (Account 928)

- 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.
- In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

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	TOTAL	—	—	—	—

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Regulatory Commission Expenses (Account 928)

3. Show in column (k) any expenses incurred in prior years that 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 year which were charges 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)	Deferred in Account 182.3 End of Year (l)
1							
2							
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Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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EMPLOYEE PENSIONS AND BENEFITS (Account 926)		
1. Report below the items contained in Account 926, Employee Pensions and Benefits.		
Line No.	Expense (a)	Amount (b)
1	Pensions - defined benefit plans	(505,859)
2	Pensions - other	2,243,936
3	Post-retirement benefits other than pensions (PBOP)	70,099
4	Post-employment benefit plants	—
5	Other (Specify)	
6	Medical/Dental	3,374,444
7	Various	170,703
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	Total	5,353,323

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Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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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.</p> <p>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	Electric				
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	Maintenance				
12	Production				—
13	Transmission				—
14	Distribution				—
15	Administrative and General				—
16	TOTAL Maintenance (Total of lines 12 thru 15)	—	—	—	—
17	Total Operation and Maintenance				
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 Operation and Maintenance (Total of lines 18 thru 24)	—	—	—	—
26	Gas				
27	Operation				
28	Production - Manufactured Gas				—
29	Production - Natural Gas(Including Exploration and Development)				—
30	Other Gas Supply				—
31	Storage, LNG Terminaling and Processing				—
32	Transmission				—
33	Distribution	\$ 10,054,021			10,054,021
34	Customer Accounts	\$ 3,033,266			3,033,266
35	Customer Service and Informational	\$ 696,272			696,272
36	Sales	\$ 16,611			16,611
37	Administrative and General	\$ 6,530,939			6,530,939
38	TOTAL Operation (Total of lines 28 thru 37)	\$ 20,331,109	\$ —	\$ —	\$ 20,331,109
39	Maintenance				
40	Production - Manufactured Gas				—
41	Production - Natural Gas(Including Exploration and Development)				—
42	Other Gas Supply				—
43	Storage, LNG Terminaling and Processing				—
44	Transmission				—
45	Distribution	\$ 4,758,123			4,758,123

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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DISTRIBUTION OF SALARIES AND WAGES (continued)					
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)	\$ 4,758,123	\$ —	\$ —	\$ 4,758,123
48	Gas (Continued)				
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)	\$ 14,812,144	—	—	\$ 14,812,144
56	Customer Accounts (Total of line 34)	\$ 3,033,266	—	—	\$ 3,033,266
57	Customer Service and Informational (Total of line 35)	\$ 696,272	—	—	\$ 696,272
58	Sales (Total of line 36)	\$ 16,611	—	—	\$ 16,611
59	Administrative and General (Total of lines 37 and 46)	\$ 6,530,939	—	—	\$ 6,530,939
60	TOTAL Operation and Maint. (Total of lines 50 thru 59)	\$ 25,089,232	\$ —	\$ —	\$ 25,089,232
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL All Utility Dept. (Total of lines 25, 60, and 62)	\$ 25,089,232	\$ —	\$ —	\$ 25,089,232
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				\$ —
67	Gas Plant	\$ 5,666,956			\$ 5,666,956
68	Other				\$ —
69	TOTAL Construction (Total of lines 66 thru 68)	\$ 5,666,956	\$ —	\$ —	\$ 5,666,956
70	Plant Removal (By Utility Departments)				
71	Electric Plant				\$ —
72	Gas Plant	\$ 339,808			\$ 339,808
73	Other				\$ —
74	TOTAL Plant Removal (Total of lines 71 thru 73)	\$ 339,808	—	—	\$ 339,808
75	Other Accounts (Specify):				\$ —
76					\$ —
77	PTO/Incentive/Severance Pay Liabilities	\$ 1,457,562			\$ 1,457,562
78	Miscellaneous Services	\$ —			\$ —
79					\$ —
80	TOTAL Other Accounts	\$ 1,457,562	\$ —	\$ —	\$ 1,457,562
81	TOTAL SALARIES AND WAGES	\$ 32,553,558	\$ —	\$ —	\$ 32,553,558

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Charges for Outside Professional and Other Consultative Services

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.
 - (a) Name of person or organization rendering services.
 - (b) Total charges for the year.
2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned services.
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.

Line No.	Description (a)	Amount (in dollars) (b)
1	MICHELS UTILITY SERVICES INC	3,338,444
2	BAKER BOTTS LLP	374,028
3	BROTHERS PIPELINE CORP	397,620
4	SAPPHIRE GAS SOLUTIONS INC	4,283,523
5	PARAMATRIX INC	1,439,359
6	BROTHERS PIPELINE CORP	23,455,547
7	JUB ENGINEERS INC	415,631
8	INFRASOURCE SERVICES LLC	16,115,099
9	MISTRAS GROUP INC	1,274,336
10	TRC ENVIRONMENTAL CORP	892,841
11	ANCHOR QEA	365,759
12	NORTHWEST INSPECTION INC	285,913
13	NORTHWEST INSPECTION INC	836,834
14	BLUE SKY CONSTRUCTION LLC	8,635,244
15	AA ASPHALTING LLC	449,872
16	HANGING H COMPANIES LLC	4,660,261
17	ACTIVE TELESOURCE INC	485,422
18	MICHELS PIPELINE INC	543,009
19	ENERFLEX ENERGY SYSTEMS	269,737
20	SNYDER GAS CONSULTING LLC	697,703
21	GUIDEHOUSE	1,025,972
22	MARVEL POWER GROUP INC	265,511
23	MCKAY & SPOSITO INC	1,302,672
24		
25	OTHER	12,161,986
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34		
35	Total	83,972,323

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Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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COMPRESSOR STATIONS

- Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.
- 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. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.

Line No.	Name of Station and Location (a)	Number of Units at Station (c)	Certificated Horsepower for Each Station (d)	Plant Cost (e)
1	Compressor Station at Burlington, WA	1	1350 hp	2,000,731
2	Placed in Service: Aug, 2001			
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4				
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40				
	Total			\$ 2,000,731

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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Compressor Stations

Designate any station that was not operated during the past year. State in a 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 (f)	Expenses (except depreciation and taxes) Power (g)	Expenses (except depreciation and taxes) Other (h)	Gas for Compressor Fuel in Dth (i)	Electricity for Compressor Station in kWh (j)	Operational Data Total Compressor Hours of Operation During Year (k)	Operational Data Number of Compressors Operated at Time Station Peak (l)	Date of Station Peak (m)
1	178,178		371,034			Not Available	1	Not Available
2								
3								
4								
5								
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	\$ 178,178	\$ —	\$ 371,034					

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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GAS STORAGE PROJECTS

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)	—	—	—
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)	—	—	—

December 31, 2023

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	—	—	—	—	—
Steel, Coated & Wrapped	2.00	312	—	—	(312)	—
Steel, Coated & Wrapped	3.00	—	—	—	—	—
Steel, Coated & Wrapped	4.00	1,624	—	—	(299)	1,325
Steel, Coated & Wrapped	6.00	38,775	—	—	(38,187)	588
Steel, Coated & Wrapped	8.00	490,588	—	—	(186,457)	304,131
Steel, Coated & Wrapped	10.00	168	—	—	653	821
Steel, Coated & Wrapped	12.00	22,213	—	—	(14,366)	7,847
Steel, Coated & Wrapped	16.00	252,760	4	—	19	252,783
Steel, Coated & Wrapped	20.00	45,714	—	—	—	45,714
<i>Total Washington -</i>		<u>852,154</u>	<u>4</u>	<u>—</u>	<u>(238,949)</u>	<u>613,209</u>
Steel, Coated & Wrapped	2.00	—	—	—	—	—
Steel, Coated & Wrapped	4.00	4	—	—	—	4
Steel, Coated & Wrapped	6.00	23,244	—	—	—	23,244
Steel, Coated & Wrapped	8.00	79,476	—	—	11	79,487
Steel, Coated & Wrapped	10.00	13	—	—	—	13
Steel, Coated & Wrapped	12.00	26,141	—	—	6	26,147
Steel, Coated & Wrapped	16.00	—	—	—	—	—
Steel, Coated & Wrapped	20.00	—	—	—	—	—
<i>Total Oregon -</i>		<u>128,878</u>	<u>—</u>	<u>—</u>	<u>17</u>	<u>128,895</u>
Steel, Coated & Wrapped	1.50	—	—	—	—	—
Steel, Coated & Wrapped	2.00	312	—	—	(312)	—
Steel, Coated & Wrapped	3.00	—	—	—	—	—
Steel, Coated & Wrapped	4.00	1,628	—	—	(299)	1,329
Steel, Coated & Wrapped	6.00	62,019	—	—	(38,187)	23,832
Steel, Coated & Wrapped	8.00	570,064	—	—	(186,446)	383,618
Steel, Coated & Wrapped	10.00	181	—	—	653	834
Steel, Coated & Wrapped	12.00	48,354	—	—	(14,360)	33,994
Steel, Coated & Wrapped	16.00	252,760	4	—	19	252,783
Steel, Coated & Wrapped	20.00	45,714	—	—	—	45,714
<i>Total System -</i>		<u>981,032</u>	<u>4</u>	<u>—</u>	<u>(238,932)</u>	<u>742,104</u>

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

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December 31, 2023

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)	—	(45.00)	6.00	—	48.00	9
Steel	0.625	—	—	—	88	88
Steel	0.750	27,985	—	—	1,852	29,837
Steel	1.000	16,157	6	—	669	16,832
Steel	1.250	11,981	—	—	200	12,181
Steel	1.500	8,464	—	—	(8,464)	—
Steel	2.000	9,531,398	4,516	(26)	(460,660)	9,075,228
Steel	2.500	42	—	—	—	42
Steel	3.000	184,090	13	—	(14,360)	169,743
Steel	4.000	2,501,453	3,792	(505)	(92,715)	2,412,025
Steel	6.000	1,201,997	10,833	(519)	21,392	1,233,703
Steel	8.000	613,697	18,378	(71)	191,861	823,865
Steel	10.000	34,795	12,078	—	(13,383)	33,490
Steel	12.000	304,796	—	—	12,465	317,261
Steel	16.000	8,299	—	—	(106)	8,193
Steel	20.000	—	—	—	—	—
Plastic (Unidentified)	—	2,427	463	—	(2,427)	463
Plastic	0.500	7,127	—	—	(52)	7,075
Plastic	0.625	12,066	—	—	(337)	11,729
Plastic	0.750	101	3,813	(78)	2,198	6,034
Plastic	1.000	687,806	32,520	(186)	5,818	725,958
Plastic	1.250	334	—	(1)	1	334
Plastic	1.500	—	—	—	—	—
Plastic	2.000	8,793,448	206,707	(3,646)	453,771	9,450,280
Plastic	2.500	—	—	—	9	9
Plastic	4.000	1,991,740	52,140	(362)	102,535	2,146,053
Plastic	6.000	259,068	14,854	(163)	51,771	325,530
Plastic	8.000	7,309	—	—	4,008	11,317
Total Washington -		26,206,535	360,119	(5,557)	256,182	26,817,279
Steel (Unidentified)	—	(107)	—	(96,643)	96,750	—
Steel	0.750	6,490	—	(3,022)	2,381	5,849
Steel	1.000	4,406	—	(1,949)	2,397	4,854
Steel	1.250	5,960	—	(2,161)	2,192	5,991
Steel	1.500	—	—	(2,008)	2,008	—
Steel	2.000	2,902,231	3,021	(265,864)	137,763	2,777,151
Steel	2.500	—	—	(60)	60	—
Steel	3.000	32,923	—	(4,364)	1,280	29,839
Steel	4.000	779,453	2,502	(96,876)	73,377	758,456
Steel	6.000	408,915	15	(21,020)	25,219	413,129
Steel	8.000	117,433	—	(14,717)	14,672	117,388
Steel	10.000	30,283	—	(4,132)	4,191	30,342
Steel	12.000	1,979	—	(2)	2,709	4,686
Steel	16.000	—	—	—	—	—
Plastic (Unidentified)	—	—	—	(30,148)	30,271	123
Plastic	0.500	274	—	(63)	108	319
Plastic	0.625	590	—	(42)	42	590
Plastic	0.750	—	—	(229)	307	78
Plastic	1.000	624,444	21,483	(3,820)	25,056	667,163
Plastic	1.250	—	—	(469)	502	33
Plastic	1.500	—	—	(189)	189	—

December 31, 2023

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	2.000	3,500,193.00	89,804.00	(62,859.00)	207,358.00	3,734,496
Plastic	2.500	30				30
Plastic	3.000	—	—	—	3,000	3,000
Plastic	4.000	679,221	13,774	(18,627)	38,017	712,385
Plastic	6.000	59,365	10,821	(1,464)	3,591	72,313
						—
Total Oregon -		9,154,083	141,420	(630,728)	673,440	9,338,215
Steel (Unidentified)	—	(152)	6	(96,643)	96,798	9
Steel	0.625	—	—	—	88	88
Steel	0.750	34,475	—	(3,022)	4,233	35,686
Steel	1.000	20,563	6	(1,949)	3,066	21,686
Steel	1.250	17,941	—	(2,161)	2,392	18,172
Steel	1.500	8,464	—	(2,008)	(6,456)	—
Steel	2.000	12,433,629	7,537	(265,890)	(322,897)	11,852,379
Steel	2.500	42	—	(60)	60	42
Steel	3.000	217,013	13	(4,364)	(13,080)	199,582
Steel	4.000	3,280,906	6,294	(97,381)	(19,338)	3,170,481
Steel	6.000	1,610,912	10,848	(21,539)	46,611	1,646,832
Steel	8.000	731,130	18,378	(14,788)	206,533	941,253
Steel	10.000	65,078	12,078	(4,132)	(9,192)	63,832
Steel	12.000	306,775	—	(2)	15,174	321,947
Steel	16.000	8,299	—	—	(106)	8,193
Steel	20.000	—	—	—	—	—
Plastic (Unidentified)	—	2,427	463	(30,148)	27,844	586
Plastic	0.500	7,401	—	(63)	56	7,394
Plastic	0.625	12,656	—	(42)	(295)	12,319
Plastic	0.750	101	3,813	(307)	2,505	6,112
Plastic	1.000	1,312,250	54,003	(4,006)	30,874	1,393,121
Plastic	1.250	334	—	(470)	503	367
Plastic	1.500	—	—	(189)	189	—
Plastic	2.000	12,293,641	296,511	(66,505)	661,129	13,184,776
Plastic	2.500	30	—	—	9	39
Plastic	3.000	—	—	—	3,000	3,000
Plastic	4.000	2,670,961	65,914	(18,989)	140,552	2,858,438
Plastic	6.000	318,433	25,675	(1,627)	55,362	397,843
Plastic	8.000	7,309	—	—	4,008	11,317
						—
Total System -		35,360,618	501,539	(636,285)	929,622	36,155,494

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

SERVICE PIPES - GAS							
Kind of Material (a)	Diameter of Pipe (In Inches) (b)	Number at Beginning of Year (c)	Number Added During The Year (d)	No. Removed or Abandoned During Year (e)	GIS Quantity Adjustments (f)	Number at End of The Year (g)	Average Length In feet
Steel	various	104,508	163	(19)	5,367	110,019	
Plastic	various	128,496	3,734	(338)	18,814	150,706	
Total Washington -		233,004	3,897	(357)	24,181	260,725	62.26
Steel	various	26,232	29	(1)	2,692	28,952	
Plastic	various	52,840	1,498	(5)	9,249	63,582	
Total Oregon -		79,072	1,527	(6)	11,941	92,534	57.57
Steel	various	130,740	192	(20)	8,059	138,971	
Plastic	various	181,336	5,232	(343)	28,063	214,288	
Total System -		312,076	5,424	(363)	36,122	353,259	61.04
*Column (f) adjustments due to ongoing clean up of existing pipe entries, time lag of new pipe data entry, and capability of GIS reporting.							

December 31, 2023

CUSTOMER REGULATORS						
Type	Allocation Rates	In Service Beginning Of Year	Added During The Year	Retired During The Year	Adjustments	In Service End Of Year
<u>Washington</u>						
Class I		134,855	803	(854)	—	134,804
Class II		8,521	431	(35)	—	8,917
Class III		2,725	92	(73)	—	2,744
Class IV		2,862	—	—	—	2,862
Total -	73.75 %	148,963	1,326	(962)	—	149,327
<u>Oregon</u>						
Class I		37,697	286	(304)	—	37,679
Class II		2,593	153	(12)	—	2,734
Class III		800	33	(26)	—	807
Class IV		843	—	—	—	843
Total -	26.25 %	41,933	472	(342)	—	42,063
<u>Total System</u>						
Class I		172,552	1,089	(1,158)	—	172,483
Class II		11,114	584	(47)	—	11,651
Class III		3,525	125	(99)	—	3,551
Class IV		3,705	—	—	—	3,705
Total -	100.00 %	190,896	1,798	(1,304)	—	191,390

CUSTOMER METERS						
Type	Allocation Rates	In Service Beginning Of Year	Added During The Year	Retired During The Year	Adjustments	In Service End Of Year
<u>Washington</u>						
Class I		253,106	4,021	(3,682)	—	253,445
Class II		9,673	—	(166)	—	9,507
Class III		4,200	76	(82)	—	4,194
Class IV & larger		2,114	—	(1)	—	2,113
Total -	73.75 %	269,093	4,097	(3,931)	—	269,259
<u>Oregon</u>						
Class I		69,809	1,431	(1,311)	—	69,929
Class II		2,858	—	(59)	—	2,799
Class III		1,125	27	(29)	—	1,123
Class IV & larger		619	—	(1)	—	618
Total -	26.25 %	74,411	1,458	(1,400)	—	74,469
<u>Total System</u>						
Class I		322,915	5,452	(4,993)	—	323,374
Class II		12,531	—	(225)	—	12,306
Class III		5,325	103	(111)	—	5,317
Class IV & larger		2,733	—	(2)	—	2,731
Total -	100.00 %	343,504	5,555	(5,331)	—	343,728

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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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	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
SECTION A: SINGLE DAY PEAK DELIVERIES				
1				
2	Volumes of Gas Transported			
3	No-Notice Transportation			—
4	Other Firm Transportation			—
5	Interruptible Transportation			—
5.01	Other (Describe)			
6				—
7	TOTAL	—	—	—
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	—	—	—
14	Other Operational Activities			
15	Gas withdrawn from storage for system operations			—
16	Reduction in Line Pack			—
16.0	Other (Describe)			
17				—
18	TOTAL	—	—	—
SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES				
20				
21	Volumes of Gas Transported			
22	No-Notice Transportation			—
23	Other Firm Transportation			—
24	Interruptible Transportation			—
24.0	Other (Describe)			
25				—
26	TOTAL	—	—	—
27	Volumes of gas withdrawn from storage under Storage Contracts			
28	No-Notice Transportation			—
29	Other Firm Transportation			—
30	Interruptible Transportation			—
30.0	Other (Describe)			
31				—
32	TOTAL	—	—	—
33	Other Operational Activities			
34	Gas withdrawn from storage for system operations			—
35	Reduction in Line Pack			—
35.0	Other (Describe)			
36				—
37	TOTAL	—	—	—

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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? (e)
1	None				
2					
3					
4					
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Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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GAS ACCOUNT - Natural Gas

- The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
- If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
- 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.
- Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.
- 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.
- 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.

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	GAS RECEIVED			
3	Gas purchases (Accounts 800-805)		26,793,998	—
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)		2,314,727	—
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		104,028,536	—
15				
16	Total Receipts (Total of Lines 3 thru 14)		133,137,261	—
17	GAS DELIVERED			
18	Gas sales (Accounts 480-484)		24,751,643	—
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	104,028,536	—
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)		84,509	—
28	Gas used for compressor station fuel	509	—	—
29	Other deliveries (Specify) Company used gas	331	3,772,126	—
30	Total Deliveries (Total Lines 17 thru 27) -		132,636,814	—
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Unaccounted For		500,447	—
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For		133,137,261	—

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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EXECUTIVE SALARY SUPPLEMENTAL DETAILS

- 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.
- 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	Reason for Increase (e)
1	Karl A. Liepitz (DOT 05/30/2023) Former VP-General Counsel and Secretary 2/	4/	9200	4/	4/	
2	Tammy J. Nygard Controller 1/	4/	9200	4/	4/	
3	Mark A. Chiles VP-Regulatory Affairs & Customer Service 1/	4/	9200	4/	4/	
4	Hart Gilchrist VP-Safety, Process Improvement & Operations Systems 1/	4/	9200	4/	4/	
5	Eric P. Martuscelli VP-Field Operations 1/	4/	9200	4/	4/	
6	Patrick C. Darras VP-Engineering & Operations Services 1/	4/	9200	4/	4/	
7	Scott W. Madison Executive VP-Business Development & Gas Supply 1/	4/	9200	4/	4/	
8	Garret Senger Chief Utilities Officer 1/	4/	9200	4/	4/	
9	Anne M. Jones VP-Chief Human Resources Officer 2/	4/	9200	4/	4/	
10	Margaret (Peggy) A. Link VP-Chief Information Officer 2/	4/	9200	4/	4/	
11	Dustin J. Senger (DOT 05/29/2023) Former Treasurer 2/	4/	9200	4/	4/	
12	Nicole A. Kivisto Chair of the Board, President and CEO 1/	4/	9200	4/	4/	
13	David L. Goodin (DOT 01/06/2024) Former Chairman of the Board 2/	4/	9200	4/	4/	
14	Allison R. Waldon Assistant Secretary 2/	4/	9200	4/	4/	
15	Paul R Sanderson (DOH 06/01/2023) Chief Legal Officer and Secretary 2/	4/	9200	4/	4/	
16	Jason Vollmer Treasurer 2/	4/	9200	4/	4/	
17						
18	1/ Salary includes amount allocated to CNGC from MDU					
19	2/ Salary includes amount allocated to CNGC from MDUR					
20	4/ Confidential salary data available to WUTC upon request					

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	189 6/	\$ 19,627,213
23	Officers	16	\$ 1,328,352 5/
24	Nonunion	158 6/	\$ 14,038,072
25			
26			
27	5/ - This is the amount of officer salary allocated to Cascade		
28	6/ - Year end employee count		
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			

Name of Respondent Cascade Natural Gas Corporation	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 December 31, 2023
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DATA REQUEST FOR STATISTICS REPORT For the Year 2021					
Line No.		Total Company Operations		Washington Operations	
		Current Year	Prior Year	Current Year	Prior Year
1	Gas Service Revenues				
2					
3	Residential Sales	\$ 249,890,453	\$ 228,468,300	\$ 184,788,541	\$ 172,773,442
4	Commercial Sales	\$ 173,658,747	\$ 156,016,821	\$ 136,555,808	\$ 124,775,841
5	Industrial Sales	\$ 29,062,057	\$ 24,048,519	\$ 21,867,674	\$ 18,538,620
6	Other Sales				
7	Sales for Resale				
8	Transportation of Gas of Others	\$ 21,292,247	\$ 21,040,261	\$ 18,364,420	\$ 18,161,978
9	Other Operating Revenues	\$ 13,509,059	\$ 10,205,816	\$ 12,527,767	\$ 9,373,953
10					
11	Total Gas Service Revenues	\$ 487,412,563	\$ 439,779,717	\$ 374,104,210	\$ 343,623,834
12					
13	Therms of Gas Sold / Transported				
14					
15	Residential Sales	176,231,666	190,934,214	125,222,746	137,525,336
16	Commercial Sales	137,905,684	147,724,561	103,053,033	111,001,481
17	Industrial Sales	26,861,976	27,350,331	19,240,655	19,808,724
18	Other Sales				
19	Sales for Resale				
20	Transportation of Gas of Others	1,315,414,924	1,081,320,382	1,040,285,355	840,366,090
21					
22	Total Therms of Gas Sold & Transported	1,656,414,250	1,447,329,488	1,287,801,789	1,108,701,631
23					
24	Average Number of Gas Customers				
25					
26	Residential	275,586	272,370	203,233	201,336
27	Commercial	38,091	37,787	27,580	27,357
28	Industrial	693	692	525	522
29	Other				
30	Sales for Resale				
31	Transportation of Gas of Others	237	241	201	203
32					
33	Average Number of Customers	314,607	311,090	231,539	229,418
34					
35	Trans. & Distrn. Mains - Feet (End of Year)	36,897,598	35,994,513	27,430,488	27,058,689
36	No. of Meters in Serv. & Held in Reserve (Ave.)	343,728	328,787	269,259	269,093
37	Average B.T.U. Content Per Cu. Ft.	10.8749	10.8350	10.8749	10.8350

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Depreciation, Depletion, and Amortization of Gas Plant							
Line No.	Account No. (a)	Depreciable Plant Base (b)	Estimated Average Service (c)	Net Salvage (percent) (d)	Applied Depreciation Rate(s) (percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
1							
2	Intangible Plant						
3	303	21,280	1	0%	100.00%		0.00
4	303	136,113	3	0%	33.33%		1.69
5	303	42,212	4	0%	25.00%		1.92
6	303	4,442,595	5	0%	20.00%		1.19
7	303	5,564,790	7	0%	14.29%		0.76
8	303	2,247,903	8	0%	12.50%		0.00
9	303	2,886,814	10	0%	10.00%		4.41
10	303	2,546,588	12	0%	8.33%		8.63
11	303	3,144,042	13	0%	7.69%		1.71
12	303	2,051,771	14	0%	7.14%		1.61
13	303	13,257,657	15	0%	6.67%		3.13
14	303	12,647	20	0%	5.00%		13.42
15	303	20,348,329	40	0%	2.50%		36.63
16							
17							
18	Transmission Plant						
19	3652	1,071,484	85	0%	0.65%	S5	17.31
20	3660	124,315	70	0%	1.50%	S5	69.83
21	3670	17,273,159	70	-20%	1.50%	S5	20.78
22	3690	135,338	55	-10%	4.60%	R5	-5.50
23							
24							
25	Distribution Plant						
26	3742	2,140,373	60	0%	1.64%	R3	34.68
27	3751	1,074,599	47	-5%	0.84%	R2.5	2.89
28	3761	126,393,187	75	-105%	3.56%	R4	17.63
29	3762	265,443,880	80	-23%	1.52%	R2.5	66.14
30	3763	204,071,966	50	-33%	2.81%	R3	33.97
31	3770	2,761,476	35	-5%	1.72%	R3	19.89
32	3780	37,038,362	65	-40%	1.97%	R1.5	54.50
33	379	4,332,974	65	-40%	1.97%	R1.5	63.89
34	3801	61,430,712	60	-160%	3.47%	R4	-35.65
35	3803	183,531,968	43	-40%	3.36%	R2	25.00
36	3810	85,067,234	40	0%	2.61%	S0.5	31.77
37	3820	0	40	0%	2.61%	S0.5	0.00
38	3830	10,125,152	45	0%	2.16%	R2	30.88
39	3850	10,569,024	43	0%	1.70%	R2	23.96
40							
41							
42	General Plant						
43	3901	22,367,372	37	0%	1.44%	S1	19.96
44	3913	1,273,039	5	0%	44.02%	SQ	1.34
45	3914	191,025	15	0%	26.37%	SQ	10.17
46	3915	1,362,691	15	0%	19.00%	SQ	5.49
47	3921	248,646	20	10%	2.69%	S3	11.32
48	3922	14,220,235	11	20%	5.89%	L1.5	6.95
49	3930	100,113	30	0%	8.40%	SQ	14.80
50	3941	8,106,625	20	0%	10.66%	SQ	11.84
51	3942	131,231	31	0%	1.52%	R4	0.00
52	3950	59,304	20	0%	14.55%	SQ	3.08
53	3961	539,590	20	35%	2.61%	L2	12.08
54	3962	2,462,732	15	35%	9.63%	L1.5	18.23
55	3971	820,180	15	0%	5.35%	SQ	12.66
56	3972	1,492,991	10	0%	5.53%	SQ	6.55
57	3973	55,833	10	0%	21.62%	SQ	17.44
58	3974	961,519	15	0%	6.99%	SQ	4.80
59	3980	82,981	25	0%	4.35%	SQ	14.58
60							
61							