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January 27, 2023

Oregon Public Utility Commission
 P.O. Box 1088
 201 High St SE, Suite 100
 Salem, OR 97308-1088

Regarding: RG 91 - Cascade COVID-19 Deferred Accounting Quarterly Report

Cascade Natural Gas Corporation (Cascade or the Company) hereby submits an updated COVID-19 deferred accounting quarterly report for the period of October 1, 2022, to December 31, 2022. This quarterly report complies with those conditions in the Stipulation in Docket UM 2114. As of June 30, 2022, Cascade has identified the following direct costs and benefits associated with the COVID-19 pandemic.¹ The details summarized in table below are included in the file “RG 91 CNGC Oregon Attachment A WP 1-27-2023.xlsx.”

Oregon COVID-19 Deferral Summary as of 12/31/2022	
	OR
Bad Debt Expense	(132,517)
Past Due Interest	66,466
Other Direct Costs	47,594
Assistance Program	1,040,300
Reconnect Fees/Late Payment Fees	709,164
Total 182	1,731,007
Other Direct Benefits	(507,936)
Cares Act Benefit	(53,138)
Total 253	(561,073)
Total Ending Balance 9.30.2022	1,169,934

If there are any questions regarding this report, please contact me at (509) 734-4549.

/s/ Christopher Mickelson

Christopher Mickelson
 Manager, Regulatory Affairs

¹ Order No. 20-379 in Docket UM 2072 was entered on October 27, 2020, approving the Company’s application for deferred accounting of COVID-19 related costs. On November 5, 2020, the Commission adopted Order 20-401 approving the Stipulated Agreement on the Effects of COVID-19 Pandemic on Energy Utility Customers.

Cascade Natural Gas Corporation
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Attachment

Oregon - COVID-19 Costs & Savings

COVID-19 Deferral	Mar-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
Bad Debts - True-up Feb-21	68,365.42																											(133,645.57)
Bad Debts - True-up Jan-21		61,138.46																										(1,624.21)
Bad Debts - True-up Dec-20			(15,790.74)																									(1,402.03)
Bad Debts - True-up Nov-20				(11,480.55)																								1,351.05
Interest - Past Due Bal corrects Oct-21					1,402.03																							(442.37)
Interest - Past Due Bal corrects Sep-21						1,351.05																						26,188.67
Interest on Costs - JDE									26,188.67																			13,299.61
OSM Work Order Costs	21,302.04																											47,563.72
4767000 - Credit & Collections																												152,139.21
4767000 - Other Direct Costs May-20-May-21																												121,361.32
Total Costs 47000-1823-2053	89,667.46																											250,043.86
Big Heart Grant Assistance Program																												283.00
Waiver Reconnection Fees (Not booked)	16,224.00																											46,112.00
Waived LPC (Not booked)	123,363.20																											663,051.89
Total Costs 1823	229,254.66																											2,004,507.67
Savings OR	(170,360.45)																											(503,564.46)
Savings True-up Dec-20																												(9,803.01)
Savings True-up Jan-21																												26,668.31
Savings True-up Feb-21																												3,560.73
Interest on Savings - JDE																												(24,787.09)
Savings - Care Act Credit																												(53,137.58)
Total Savings 47OR-2530-01291	(170,360.45)																											(561,073.11)
Total Ending Balance																												1,443,434.56
																												Variance
																												273,500.53
																												Credit & Collections
																												273,500.53

Oregon COVID-19 Deferral Summary as of 12/31/2022	
Deferral Type	OR
Bad Debt Expense	(162,517)
Past Due Interest	66,446
Other Direct Costs	47,594
Assistance Program	1,040,300
Reconnect Fees/Late Payment Fees	729,164
Total 182	1,731,007
Other Direct Benefits	(507,936)
CARES Act Tax Benefits	(63,138)
Total 253	(661,073)
Total Ending Balance 12.31.2022	1,169,934