



1000 Maine Avenue, SW
Suite 700
Washington, DC 20024
www.washingtongas.com

Direct: 202-624-6722
jdodge@washgas.com

April 30, 2021

Via Electronic Filing

Andrew Johnston
Executive Secretary
Maryland Public Service Commission
William Donald Schaefer Tower
6 St, Paul Street, 16th Floor
Baltimore, Maryland 21202

Re: 2020 Annual Report of Washington Gas

Dear Mr. Johnston:

In accordance with the Commission's Instructions For Completing the 2020 Annual Report, enclosed please find a verified copy of the Annual Report on FERC Form No. 2 for Calendar Year 2020 for Washington Gas Light Company ("Washington Gas" or "Company"). The Company's Maryland jurisdictional report on revenues, sales and customers is provided on Pages 300-301-MD (following Pages 300-301) of the Annual Report. A report of Energy Tax and Property Tax payments remitted by Washington Gas in Maryland in 2020 and the information required by Public Utilities Article §§ 6-203-6-210 not otherwise furnished in the Annual Report are provided immediately after the Cover Page of the Annual Report.

Finally, Company confirms that it is not providing Confidential versions of its franchise territory and facilities maps because no important change has occurred in the facilities operated by the Company since the date of the maps furnished with a previous year's annual report.

If you have any questions concerning this filing, please contact me.

Sincerely,

John Dodge
Associate General Counsel and Director,
Regulatory Matters

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No. _____

Form 2 Approved
OMB No.1902-0028
(Expires 12/31/2021)

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



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)

Washington Gas Light Company

Year/Period of Report

End of 2020/Q4

QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION

01 Exact Legal Name of Respondent Washington Gas Light Company		Year/Period of Report End of <u>2020/Q4</u>	
03 Previous Name and Date of Change (If name changed during year)			
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 1000 Maine Avenue, S.W., Washington, DC 20024			
05 Name of Contact Person Qiaoqiao Chen		06 Title of Contact Person Manager of Financial Reporting	
07 Address of Contact Person (Street, City, State, Zip Code) 1000 Maine Avenue, S.W., Washington, DC 20024			
08 Telephone of Contact Person, Including Area Code 202-624-6087		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/30/2021

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

11 Name Krista Nufrio		12 Title Vice President and Controller	
13 Signature Krista Nufrio		14 Date Signed 04/30/2021	

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Washington Gas Light Company

Tax Payments Remitted In Maryland During Calendar Year 2020

Energy Tax Payments:

MONTGOMERY COUNTY	44,163,616
PRINCE GEORGE'S COUNTY	11,474,496
ST. MARY'S COUNTY	57,938
TOTAL ENERGY TAXES PAID	\$ 55,696,049

Property Tax Payments:

ANNE ARUNDEL COUNTY	1,437
BURGESS AND COMMISSIONERS	2,732
CALVERT COUNTY	127,540
CHARLES COUNTY	1,050,357
CITY OF BOWIE	134,096
CITY OF COLLEGE PARK	71,445
CITY OF DISTRICT HEIGHTS	35,981
CITY OF FREDERICK	355,943
CITY OF GLENARDEN	9,712
CITY OF GREENBELT	31,744
CITY OF HYATTSVILLE	82,064
CITY OF MOUNT RAINIER	-
CITY OF NEW CARROLLTON	41,919
TOWN OF SEAT PLEASANT	265,674
MONTGOMERY COUNTY	8,877,912
PRINCE GEORGE'S COUNTY	10,581,696
ST MARY'S COUNTY	240,883
TOWN BRENTWOOD	18,678
TOWN OF BERWYN HEIGHTS	15,464
TOWN OF BLADENSBURG	35,417
TOWN OF CAPITOL HEIGHTS	-
TOWN OF CHEVERLY	19,263
TOWN OF COLMAR MANOR	8,177
TOWN OF COTTAGE CITY	11,374
TOWN OF EDMONSTON	10,025
TOWN OF EMMITSBURG	60
TOWN OF FAIRMOUNT HEIGHTS	6,322
TOWN OF FOREST HEIGHTS	25,967
TOWN OF INDIAN HEAD	-
TOWN OF LANDOVER HILLS	11,283
TOWN OF MORNINGSIDE	9,366
TOWN OF NEW MARKET	2,028
TOWN OF NORTH BRENTWOOD	9,791
TOWN OF RIVERDALE PARK	66,551
TOWN OF UNIVERSITY PARK	22,509
TOWN OF WALKERSVILLE	6,479
FREDERICK COUNTY	1,503,604
TOTAL PROPERTY TAXES PAID	\$ 23,693,493

TOTAL **\$ 79,389,542**

ANNUAL REPORT OF WASHINGTON GAS LIGHT COMPANY Year Ended December 31, 2020	
DATA SUBMITTED IN COMPLIANCE WITH SECTION 6 OF THE MARYLAND CODE, SUB SECTIONS 102, 205, 208-210	
Section	
6-205(a)	Reference is made to the following pages of the FERC Form No. 2: Page 103, Corporations Controlled by Respondent; and Page 107, Security Holders and Voting Powers.
6-208(a)	Reference is made to Page 103, Corporations Controlled by Respondent, of the FERC Form No. 2.

Section	Name of Company	4 Digit SIC Code	SIC Short Name
6-208(b)	Washington Gas Light Company	4924	Natural gas distribution
6-208(c)	Reference is made to Page 103, Corporations Controlled by Respondent, of the FERC Form No. 2.		
6-209(a)	Reference is made below as of April , 2021:		
	Name	Titles of Officers	Member of Board of Directors
	Address		
	<u>WASHINGTON GAS LIGHT COMPANY</u>		
	Donald M. Jenkins	President and Chief Executive Officer	X
	1000 Maine Ave., S.W Washington, DC 20024		
	Wendy Zelond	Senior Vice President, Finance	
	1000 Maine Ave., S.W Washington, DC 20024		
	Krista Nufrio	Vice President and Controller	
	1000 Maine Ave., S.W Washington, DC 20024		
	Shaheen Amirali	Corporate Secretary	
	1000 Maine Ave., S.W Washington, DC 20024		
	Mallik Angalakudati	Senior Vice President, Strategy & Innovation	
	1000 Maine Ave., S.W Washington, DC 20024		
	Karen M. Hardwick	Senior Vice President and General Counsel	
	1000 Maine Ave., S.W Washington, DC 20024		
	Andrea Coughlin Rowley	Senior Vice President, Human Resources	
	1000 Maine Ave., S.W Washington, DC 20024		
	M. Colleen Starring	Senior Vice President and Chief Operating Officer	
	1000 Maine Ave., S.W Washington, DC 20024		
	James Steffes	Senior Vice President, Regulatory	
	1000 Maine Ave., S.W Washington, DC 20024		
	Don Clasen	Vice President, Technology	
	1000 Maine Ave., S.W Washington, DC 20024		
	Michelle Musgrove	Vice President, Customer Experience	
	1000 Maine Ave., S.W Washington, DC 20024		
	Angel Rodriguez	Vice President, People & Culture	
	1000 Maine Ave., S.W Washington, DC 20024		
	Tracy L Townsend	Vice President - Construction, Compliance and Safety	
	1000 Maine Ave., S.W Washington, DC 20024		

	Name	Titles of Directors		Address
	<u>WASHINGTON GAS LIGHT COMPANY</u>			
	Randall L. Crawford	Chairman of the Board, President and Chief Executive Officer of AltaGas Ltd the indirect parent company of Washington Gas	X	1000 Maine Ave., S.W Washington, DC 20024
	James W. Dyke, Jr.	Senior Advisor McGuire Woods Consulting LLC	X	1000 Maine Ave., S.W Washington, DC 20024
	Linda R. Gooden	Retired Executive Vice President Lockheed Martin Information Systems & Global Solutions	X	1000 Maine Ave., S.W Washington, DC 20024
	M. Elise Hyland	Retired Executive Vice President EQT Corporation	X	1000 Maine Ave., S.W Washington, DC 20024
	Donald M. Jenkins	President and Chief Executive Officer	X	1000 Maine Ave., S.W Washington, DC 20024
	Dale S. Rosenthal	Former Division President Clark Financial Services Group	X	1000 Maine Ave., S.W Washington, DC 20024
	Deborah S. Stein	Retired Senior Vice President and Chief Financial Officer AltaGas, Ltd., the indirect parent company of Washington Gas	X	1000 Maine Ave., S.W Washington, DC 20024

Section	Description				
6-209(b)	None.				
6-210(a)	Reference is made to Pages 256 - 257, Long-Term Debt, of the FERC Form No. 2.				
Section	Creditor	Settlement Date	Maturity Date	Rate of Interest	Amount of Debt
6-210(b)	<u>Washington Gas Commercial Paper</u>				
	Bank of America Merrill Lynch	06-Nov-20	04-Jan-21	0.274%	\$ 10,000,000
	Wells Fargo	30-Oct-20	05-Jan-21	0.335%	\$ 10,000,000
	Wells Fargo	03-Nov-20	06-Jan-21	0.355%	\$ 10,000,000
	Wells Fargo	04-Nov-20	07-Jan-21	0.355%	\$ 10,000,000
	Bank of America Merrill Lynch	05-Nov-20	08-Jan-21	0.304%	\$ 5,000,000
	Bank of America Merrill Lynch	10-Nov-20	08-Jan-21	0.304%	\$ 5,000,000
	Wells Fargo	21-Dec-20	08-Jan-21	0.304%	\$ 10,000,000
	Bank of America Merrill Lynch	09-Nov-20	11-Jan-21	0.274%	\$ 10,000,000
	Wells Fargo	21-Dec-20	11-Jan-21	0.304%	\$ 15,000,000
	Bank of America Merrill Lynch	10-Nov-20	12-Jan-21	0.304%	\$ 10,000,000
	Wells Fargo	21-Dec-20	12-Jan-21	0.304%	\$ 5,000,000
	Wells Fargo	12-Nov-20	13-Jan-21	0.304%	\$ 10,000,000
	Wells Fargo	12-Nov-20	14-Jan-21	0.304%	\$ 10,000,000
	Wells Fargo	29-Dec-20	14-Jan-21	0.284%	\$ 5,000,000
	Bank of America Merrill Lynch	13-Nov-20	15-Jan-21	0.304%	\$ 10,000,000
	Wells Fargo	16-Nov-20	19-Jan-21	0.304%	\$ 10,000,000
	Wells Fargo	16-Nov-20	20-Jan-21	0.304%	\$ 10,000,000
	Bank of America Merrill Lynch	17-Nov-20	21-Jan-21	0.335%	\$ 15,000,000
	Wells Fargo	18-Nov-20	22-Jan-21	0.304%	\$ 5,000,000
	Wells Fargo	19-Nov-20	25-Jan-21	0.304%	\$ 10,000,000
	Wells Fargo	18-Nov-20	26-Jan-21	0.304%	\$ 10,000,000
	Wells Fargo	19-Nov-20	27-Jan-21	0.304%	\$ 10,000,000
	Bank of America Merrill Lynch	20-Nov-20	28-Jan-21	0.335%	\$ 10,000,000
	Bank of America Merrill Lynch	25-Nov-20	29-Jan-21	0.335%	\$ 10,000,000
	Wells Fargo	01-Dec-20	02-Feb-21	0.335%	\$ 10,000,000
	Wells Fargo	16-Dec-20	03-Feb-21	0.325%	\$ 10,000,000
	Wells Fargo	16-Dec-20	04-Feb-21	0.325%	\$ 10,000,000
	Wells Fargo	18-Dec-20	05-Feb-21	0.325%	\$ 15,000,000
	Wells Fargo	22-Dec-20	08-Feb-21	0.355%	\$ 10,000,000
	Wells Fargo	23-Dec-20	09-Feb-21	0.355%	\$ 5,000,000
	Total				\$ 285,000,000
Section	Description				
6-210(c)	Not Available.				

List of Schedules (Natural Gas Company)

Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
1	General Information	101		
2	Control Over Respondent	102		
3	Corporations Controlled by Respondent	103		None
4	Security Holders and Voting Powers	107		
5	Important Changes During the Year	108		
6	Comparative Balance Sheet	110-113		
7	Statement of Income for the Year	114-116		
8	Statement of Accumulated Comprehensive Income and Hedging Activities	117		
9	Statement of Retained Earnings for the Year	118-119		
10	Statements of Cash Flows	120-121		
11	Notes to Financial Statements	122		
	BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
13	Gas Plant in Service	204-209		
14	Gas Property and Capacity Leased from Others	212		None
15	Gas Property and Capacity Leased to Others	213		None
16	Gas Plant Held for Future Use	214		None
17	Construction Work in Progress-Gas	216		
18	Non-Traditional Rate Treatment Afforded New Projects	217		Not Applicable
19	General Description of Construction Overhead Procedure	218		
20	Accumulated Provision for Depreciation of Gas Utility Plant	219		
21	Gas Stored	220		
22	Investments	222-223		
23	Investments in Subsidiary Companies	224-225		None
24	Prepayments	230		
25	Extraordinary Property Losses	230		
26	Unrecovered Plant and Regulatory Study Costs	230		
27	Other Regulatory Assets	232		
28	Miscellaneous Deferred Debits	233		
29	Accumulated Deferred Income Taxes	234-235		
	BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
30	Capital Stock	250-251		
31	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		Not Applicable
32	Other Paid-in Capital	253		
33	Discount on Capital Stock	254		Not Applicable
34	Capital Stock Expense	254		Not Applicable
35	Securities issued or Assumed and Securities Refunded or Retired During the Year	255		
36	Long-Term Debt	256-257		
37	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		

List of Schedules (Natural Gas Company) (continued)

Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
38	Unamortized Loss and Gain on Recquired Debt	260		
39	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
40	Taxes Accrued, Prepaid, and Charged During Year	262-263		
41	Miscellaneous Current and Accrued Liabilities	268		
42	Other Deferred Credits	269		
43	Accumulated Deferred Income Taxes-Other Property	274-275		
44	Accumulated Deferred Income Taxes-Other	276-277		
45	Other Regulatory Liabilities	278		
	INCOME ACCOUNT SUPPORTING SCHEDULES			
46	Monthly Quantity & Revenue Data by Rate Schedule	299		
47	Gas Operating Revenues	300-301		
48	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		
49	Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305		None
50	Revenues from Storage Gas of Others	306-307		None
51	Other Gas Revenues	308		
52	Discounted Rate Services and Negotiated Rate Services	313		None
53	Gas Operation and Maintenance Expenses	317-325		
54	Exchange and Imbalance Transactions	328		Not Applicable
55	Gas Used in Utility Operations	331		
56	Transmission and Compression of Gas by Others	332		Not Applicable
57	Other Gas Supply Expenses	334		
58	Miscellaneous General Expenses-Gas	335		
59	Depreciation, Depletion, and Amortization of Gas Plant	336-338		
60	Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
	COMMON SECTION			
61	Regulatory Commission Expenses	350-351		
62	Employee Pensions and Benefits (Account 926)	352		
63	Distribution of Salaries and Wages	354-355		
64	Charges for Outside Professional and Other Consultative Services	357		
65	Transactions with Associated (Affiliated) Companies	358		
	GAS PLANT STATISTICAL DATA			
66	Compressor Stations	508-509		
67	Gas Storage Projects	512-513		
68	Transmission Lines	514		
69	Transmission System Peak Deliveries	518		
70	Auxiliary Peaking Facilities	519		
71	Gas Account-Natural Gas	520		
72	Shipper Supplied Gas for the Current Quarter	521		
73	System Map	522		
74	Footnote Reference	551		
75	Footnote Text	552		
76	Stockholder's Reports (check appropriate box)			
	<input type="checkbox"/> Four copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared			

Name of Respondent

Washington Gas Light Company

This Report Is:

(1) An Original

(2) A Resubmission

Date of Report
(Mo, Da, Yr)

04/01/2021

Year/Period of Report

End of 2020/Q4

General Information

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Krista Nufrio
Vice President and Controller
1000 Maine Avenue, S.W.
Washington, DC 20024

2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Originally incorporated by an Act of Congress, approved July 8, 1848 and became a corporation of the District of Columbia on March 24, 1957 under the DC Business Corporation Act. The Company also became a domestic corporation of the Commonwealth of Virginia on December 31, 1953.

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not applicable

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

District of Columbia, Maryland and Virginia jurisdictions:
-Distribution, bundled service for transportation and sale of gas
-Unbundled service for transportation of gas

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) Yes... Enter the date when such independent accountant was initially engaged:

(2) No

Control Over Respondent

1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.
2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.
3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	Wrangler SPE LLC	D	DE	100.00
2	WGL Holdings, Inc.	I	VA	100.00
3	Wrangler 1 LLC	I	DE	100.00
4	AltaGas Utility Holdings (U.S.) Inc.	I	DE	100.00
5	AltaGas Services (U.S.) Inc.	I	DE	100.00
6	AltaGas Ltd.	M		100.00
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
FOOTNOTE DATA			

Schedule Page: 102 Line No.: 6 Column: a

AltaGas Ltd.
|
AltaGas Services (U.S.) Inc.
|
AltaGas Utility Holdings (U.S.) Inc.
|
Wrangler 1 LLC
|
WGL Holdings, Inc.
|
Wrangler SPE LLC
|
Washington Gas Light Company

Schedule Page: 102 Line No.: 6 Column: c

AltaGas Ltd. is a Canadian corporation headquartered in Calgary, Alberta.

Security Holders and Voting Powers

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants,

<p>1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing:</p>	<p>2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy.</p> <p>Total: _____</p> <p>By Proxy: _____</p>	<p>3. Give the date and place of such meeting:</p>
--	--	--

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		4. Number of votes as of (date): 12/31/2020			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	46,479,536	46,479,536		
6	TOTAL number of security holders	1	1		
7	TOTAL votes of security holders listed below	46,479,536	46,479,536		
8	Wrangler SPE, LLC - Washington, DC 20024	46,479,536	46,479,536		
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
FOOTNOTE DATA			

Schedule Page: 107 Line No.: 1 Column: 2

Washington Gas holds its annual meeting by unanimous written consent of its sole shareholder. With a written consent, there is no in-person meeting and no need to close the books of record, therefore, no date of the closing of the stock book is required.

Schedule Page: 107 Line No.: 1 Column: 3

Washington Gas holds its annual meeting by unanimous written consent of its sole shareholder. With a written consent, there is no in-person meeting and no need to close the books of record, therefore, no date of the closing of the stock book is required.

Schedule Page: 107 Line No.: 1 Column: 1

Washington Gas holds its annual meeting by unanimous written consent of its sole shareholder. With a written consent, there is no in-person meeting and no need to close the books of record, therefore, no date of the closing of the stock book is required.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
Important Changes During the Quarter/Year			

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.
Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.
12. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
13. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

1. None
2. None
3. None
4. None
5. Not applicable
6. None
7. None
8. Union employees and management employees received a general wage increase of approximately 3% during 2020.
9. Refer to footnote 7 - Commitments and Contingencies for legal contingencies.
10. None
11. Refer to footnote 2 - Regulatory Matters of the Notes to the Financial Statements on Page 122 of this FERC Form 2 for a discussion of rates and regulatory matters.
12. Officers
June 1, 2020 - Andrea Coughlin Rowley joined as Senior Vice President
June 15, 2020 - Mallik Angalakudati joined as Senior Vice President
Effective July 24, 2020 - Gunnar Gode, former Vice President and Controller, resigned
Effective August 14, 2020 - Richard H. Moore, former Vice President Growth and Customer, resigned
Effective August 31, 2020 - Mark A. Lowe, former Vice President Gas Supply & Engineering, resigned
September 1, 2020 - Don Clasen joined as Vice President
September 15, 2020 - Angel Rodriguez joined as Vice President
December 1, 2020 - Michelle Musgrove joined as Vice President
December 31, 2020 - John O'Brien, former Executive Vice President Strategy and Public Affairs, resigned
January 15, 2021 - James Steffes joined as Senior Vice President

Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Important Changes During the Quarter/Year			

March 3, 2021 - Douglas I. Bonawitz, former Senior Vice President, Chief Financial Officer and Treasurer, resigned
 March 3, 2021 - Wendy Zelond joined as Senior Vice President, Finance, Utilities
 Effective April 1, 2021 - Krista Nufrio was promoted to Vice President & Controller
 13. None

Comparative Balance Sheet (Assets and Other Debits)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	6,097,429,364	5,739,911,651
3	Construction Work in Progress (107)	200-201	312,856,441	271,576,146
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	6,410,285,805	6,011,487,797
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,918,678,997	1,843,472,295
6	Net Utility Plant (Total of line 4 less 5)		4,491,606,808	4,168,015,502
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0
9	Nuclear Fuel (Total of line 7 less 8)		0	0
10	Net Utility Plant (Total of lines 6 and 9)		4,491,606,808	4,168,015,502
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored-Base Gas (117.1)	220	0	0
13	System Balancing Gas (117.2)	220	0	0
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0
15	Gas Owed to System Gas (117.4)	220	0	0
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)		2,190,294	2,190,294
18	(Less) Accum. Provision for Depreciation and Amortization (122)		1,618,378	1,301,431
19	Investments in Associated Companies (123)	222-223	0	0
20	Investments in Subsidiary Companies (123.1)	224-225	0	0
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances		0	0
23	Other Investments (124)	222-223	15,287,878	24,615,622
24	Sinking Funds (125)		0	0
25	Depreciation Fund (126)		0	0
26	Amortization Fund - Federal (127)		0	0
27	Other Special Funds (128)		400,000	400,000
28	Long-Term Portion of Derivative Assets (175)		11,263,338	10,369,605
29	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		27,523,132	36,274,090
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		(3,189,926)	6,074,410
33	Special Deposits (132-134)		2,971,742	5,407,076
34	Working Funds (135)		0	0
35	Temporary Cash Investments (136)	222-223	3,190,693	10,994,775
36	Notes Receivable (141)		0	0
37	Customer Accounts Receivable (142)		256,296,048	244,035,476
38	Other Accounts Receivable (143)		13,157,260	24,696,880
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		27,283,402	18,708,053
40	Notes Receivable from Associated Companies (145)		0	0
41	Accounts Receivable from Associated Companies (146)		128,254,168	12,421,397
42	Fuel Stock (151)		11,671,816	11,616,157
43	Fuel Stock Expenses Undistributed (152)		0	0

Comparative Balance Sheet (Assets and Other Debits)(continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
45	Plant Materials and Operating Supplies (154)		7,229,185	7,308,954
46	Merchandise (155)		0	0
47	Other Materials and Supplies (156)		0	0
48	Nuclear Materials Held for Sale (157)		0	0
49	Allowances (158.1 and 158.2)		0	0
50	(Less) Noncurrent Portion of Allowances		0	0
51	Stores Expense Undistributed (163)		1,487,744	1,259,271
52	Gas Stored Underground-Current (164.1)	220	69,081,433	86,476,151
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	1,500,475	1,500,475
54	Prepayments (165)	230	45,482,672	53,354,958
55	Advances for Gas (166 thru 167)		0	0
56	Interest and Dividends Receivable (171)		0	0
57	Rents Receivable (172)		169,245	213,872
58	Accrued Utility Revenues (173)		128,794,619	160,546,243
59	Miscellaneous Current and Accrued Assets (174)		6,836,290	19,618,803
60	Derivative Instrument Assets (175)		16,312,201	16,922,853
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		11,263,338	10,369,605
62	Derivative Instrument Assets - Hedges (176)		0	0
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		650,698,925	633,370,093
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)		11,555,237	10,748,683
67	Extraordinary Property Losses (182.1)	230	0	0
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
69	Other Regulatory Assets (182.3)	232	102,029,107	127,042,301
70	Preliminary Survey and Investigation Charges (Electric)(183)		0	0
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		0	0
72	Clearing Accounts (184)		1,445,726	1,530,672
73	Temporary Facilities (185)		0	0
74	Miscellaneous Deferred Debits (186)	233	447,926,598	380,080,406
75	Deferred Losses from Disposition of Utility Plant (187)		0	0
76	Research, Development, and Demonstration Expend. (188)		0	0
77	Unamortized Loss on Reacquired Debt (189)		1,643,784	1,922,115
78	Accumulated Deferred Income Taxes (190)	234-235	79,085,081	208,098,170
79	Unrecovered Purchased Gas Costs (191)		109,034,180	98,717,092
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		752,719,713	828,139,439
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		5,922,548,578	5,665,799,124

Comparative Balance Sheet (Liabilities and Other Credits)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	46,479,536	46,479,536
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	1,204,272,908	979,272,908
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	599,081,738	544,113,644
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	Accumulated Other Comprehensive Income (219)	117	1,576,163	4,575,067
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		1,851,410,345	1,574,441,155
16	LONG TERM DEBT			
17	Bonds (221)	256-257	0	0
18	(Less) Reacquired Bonds (222)	256-257	0	0
19	Advances from Associated Companies (223)	256-257	0	0
20	Other Long-Term Debt (224)	256-257	1,546,000,000	1,446,000,000
21	Unamortized Premium on Long-Term Debt (225)	258-259	16,581,933	0
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259	4,142,772	4,302,174
23	(Less) Current Portion of Long-Term Debt		0	0
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		1,558,439,161	1,441,697,826
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)		51,212,606	53,641,785
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		5,040,474	4,527,415
29	Accumulated Provision for Pensions and Benefits (228.3)		65,275,578	115,836,641
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		664,058	350,860

Comparative Balance Sheet (Liabilities and Other Credits)(continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)
32	Long-Term Portion of Derivative Instrument Liabilities		88,559,152	97,694,898
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		212,160,516	206,819,797
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		422,912,384	478,871,396
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt		0	0
38	Notes Payable (231)		184,952,896	299,482,910
39	Accounts Payable (232)		234,722,041	206,104,022
40	Notes Payable to Associated Companies (233)		0	0
41	Accounts Payable to Associated Companies (234)		29,525,702	57,923,144
42	Customer Deposits (235)		5,668,998	8,467,141
43	Taxes Accrued (236)	262-263	28,106,819	23,780,979
44	Interest Accrued (237)		18,443,143	17,334,232
45	Dividends Declared (238)		0	25,000,000
46	Matured Long-Term Debt (239)		0	0
47	Matured Interest (240)		0	0
48	Tax Collections Payable (241)		3,884,706	6,214,709
49	Miscellaneous Current and Accrued Liabilities (242)	268	147,131,717	179,770,788
50	Obligations Under Capital Leases-Current (243)		5,820,884	5,850,282
51	Derivative Instrument Liabilities (244)		97,318,962	101,763,781
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		88,559,152	97,694,898
53	Derivative Instrument Liabilities - Hedges (245)		(1,706,600)	0
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		665,310,116	833,997,090
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)		623,748	623,748
58	Accumulated Deferred Investment Tax Credits (255)		2,023,371	2,574,545
59	Deferred Gains from Disposition of Utility Plant (256)		0	0
60	Other Deferred Credits (253)	269	42,632,103	56,608,256
61	Other Regulatory Liabilities (254)	278	643,236,428	604,169,830
62	Unamortized Gain on Reacquired Debt (257)	260	0	0
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		0	0
64	Accumulated Deferred Income Taxes - Other Property (282)		789,435,719	702,342,306
65	Accumulated Deferred Income Taxes - Other (283)		(53,474,797)	(29,527,028)
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		1,424,476,572	1,336,791,657
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		5,922,548,578	5,665,799,124

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	1,234,314,701	1,330,651,045	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	597,745,689	739,195,205	0	0
5	Maintenance Expenses (402)	317-325	99,762,248	108,930,971	0	0
6	Depreciation Expense (403)	336-338	107,116,530	100,286,672	0	0
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amortization and Depletion of Utility Plant (404-405)	336-338	40,079,780	42,847,329	0	0
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0	0	0
11	Amortization of Conversion Expenses (407.2)		0	0	0	0
12	Regulatory Debits (407.3)		0	0	0	0
13	(Less) Regulatory Credits (407.4)		0	0	0	0
14	Taxes Other than Income Taxes (408.1)	262-263	152,490,942	149,375,830	0	0
15	Income Taxes-Federal (409.1)	262-263	(7,892,951)	217,931	0	0
16	Income Taxes-Other (409.1)	262-263	(1,897,109)	(879,355)	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	114,567,299	138,017,375	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	79,257,558	122,485,814	0	0
19	Investment Tax Credit Adjustment-Net (411.4)		(551,174)	(658,400)	0	0
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0	0	0
21	Losses from Disposition of Utility Plant (411.7)		451,758	451,758	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		0	0	0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		1,022,615,454	1,155,299,502	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		211,699,247	175,351,543	0	0

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)		211,699,247	175,351,543	0	0
28	OTHER INCOME AND DEDUCTIONS					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues form Merchandising, Jobbing and Contract Work (415)		0	0	0	0
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	4,287	0	0
33	Revenues from Nonutility Operations (417)		0	0	0	0
34	(Less) Expenses of Nonutility Operations (417.1)		5,567,805	6,688,463	0	0
35	Nonoperating Rental Income (418)		0	0	0	0
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	0	0
37	Interest and Dividend Income (419)		160,889	(4,411,116)	0	0
38	Allowance for Other Funds Used During Construction (419.1)		345,157	724,846	0	0
39	Miscellaneous Nonoperating Income (421)		190,916	955,946	0	0
40	Gain on Disposition of Property (421.1)		0	0	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		(4,870,843)	(9,423,074)	0	0
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		43,770	87,723	0	0
44	Miscellaneous Amortization (425)		0	0	0	0
45	Donations (426.1)	340	(16)	791	0	0
46	Life Insurance (426.2)		0	0	0	0
47	Penalties (426.3)		678,854	660,564	0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		817,129	1,091,414	0	0
49	Other Deductions (426.5)		387,647	4,452,517	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	1,927,384	6,293,009	0	0
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	163,158	241,687	0	0
53	Income Taxes-Federal (409.2)	262-263	1,232,855	(217,931)	0	0
54	Income Taxes-Other (409.2)	262-263	427,251	879,355	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	8,149,409	3,224,195	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	1,934,442	13,914	0	0
57	Investment Tax Credit Adjustments-Net (411.5)		0	0	0	0
58	(Less) Investment Tax Credits (420)		0	0	0	0
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		8,038,231	4,113,392	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		(14,836,458)	(19,829,475)	0	0
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)		61,663,596	55,739,986	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	633,791	556,253	0	0
64	Amortization of Loss on Reacquired Debt (428.1)		278,331	278,331	0	0
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	24,067	0	0	0
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0	0	0
67	Interest on Debt to Associated Companies (430)	340	0	0	0	0
68	Other Interest Expense (431)	340	3,224,695	7,780,425	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		424,680	1,787,795	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		65,351,666	62,567,200	0	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		131,511,123	92,954,868	0	0
72	EXTRAORDINARY ITEMS					
73	Extraordinary Income (434)		0	0	0	0
74	(Less) Extraordinary Deductions (435)		0	0	0	0
75	Net Extraordinary Items (Total of line 73 less line 74)		0	0	0	0
76	Income Taxes-Federal and Other (409.3)	262-263	0	0	0	0
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		0	0	0	0
78	Net Income (Total of lines 71 and 77)		131,511,123	92,954,868	0	0

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	0	0	1,234,314,701	1,330,651,045	0	0
3						
4	0	0	597,745,689	739,195,205	0	0
5	0	0	99,762,248	108,930,971	0	0
6	0	0	107,116,530	100,286,672	0	0
7	0	0	0	0	0	0
8	0	0	40,079,780	42,847,329	0	0
9	0	0	0	0	0	0
10	0	0	0	0	0	0
11	0	0	0	0	0	0
12	0	0	0	0	0	0
13	0	0	0	0	0	0
14	0	0	152,490,942	149,375,830	0	0
15	0	0	(7,892,951)	217,931	0	0
16	0	0	(1,897,109)	(879,355)	0	0
17	0	0	114,567,299	138,017,375	0	0
18	0	0	79,257,558	122,485,814	0	0
19	0	0	(551,174)	(658,400)	0	0
20	0	0	0	0	0	0
21	0	0	451,758	451,758	0	0
22	0	0	0	0	0	0
23	0	0	0	0	0	0
24	0	0	0	0	0	0
25	0	0	1,022,615,454	1,155,299,502	0	0
26	0	0	211,699,247	175,351,543	0	0

Statement of Retained Earnings

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter Year to Date Balance (c)	Previous Quarter Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Period		544,113,644	552,883,978
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	TOTAL Credits to Retained Earnings (Account 439) (footnote details)		(1,543,029)	
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)			
6	Balance Transferred from Income (Acct 433 less Acct 418.1)		131,511,123	92,954,868
7	Appropriations of Retained Earnings (Account 436)			
8	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)			
9	Dividends Declared-Preferred Stock (Account 437)			
10	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)			1,725,202
11	Dividends Declared-Common Stock (Account 438)			
12	TOTAL Dividends Declared-Common Stock (Account 438) (footnote details)		75,000,000	100,000,000
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings			
14	Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		599,081,738	544,113,644
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account			
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1		599,081,738	544,113,644
21	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
	Report only on an Annual Basis no Quarterly			
22	Balance-Beginning of Year (Debit or Credit)			
23	Equity in Earnings for Year (Credit) (Account 418.1)			
24	(Less) Dividends Received (Debit)			
25	Other Changes (Explain)			
26	Balance-End of Year			

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Washington Gas Light Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/01/2021	2020/Q4
FOOTNOTE DATA			

Schedule Page: 118 Line No.: 4 Column: c

Due to implementation of ASU 2016-13. Refer to Note 1 for further details.

Name of Respondent Washington Gas Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report End of <u>2020/Q4</u>
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Statement of Cash Flows

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 25) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 116)	131,511,123	92,954,868
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	107,116,530	100,286,672
5	Amortization of (Specify) (footnote details)	50,698,648	52,092,007
6	Deferred Income Taxes (Net)	41,524,708	18,741,842
7	Investment Tax Credit Adjustments (Net)	(551,174)	(658,400)
8	Net (Increase) Decrease in Receivables	10,022,619	58,521,676
9	Net (Increase) Decrease in Inventory	17,190,355	15,495,140
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	(22,713,610)	(78,443,443)
12	Net (Increase) Decrease in Other Regulatory Assets	(24,978,195)	6,088,815
13	Net Increase (Decrease) in Other Regulatory Liabilities	(27,275,612)	(22,975,278)
14	(Less) Allowance for Other Funds Used During Construction	345,157	724,846
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other (footnote details):	(57,878,456)	(39,837,254)
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16)	224,321,779	201,541,799
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	(389,757,600)	(432,974,031)
23	Gross Additions to Nuclear Fuel		
24	Gross Additions to Common Utility Plant		
25	Gross Additions to Nonutility Plant		
26	(Less) Allowance for Other Funds Used During Construction	(424,682)	(1,787,795)
27	Other (footnote details):		
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(389,332,918)	(431,186,236)
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)		
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies		
34	Contributions and Advances from Assoc. and Subsidiary Companies		
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)		
39	Proceeds from Sales of Investment Securities (a)		

Statement of Cash Flows (continued)

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
40	Loans Made or Purchased		
41	Collections on Loans		
42			
43	Net (Increase) Decrease in Receivables		
44	Net (Increase) Decrease in Inventory		
45	Net (Increase) Decrease in Allowances Held for Speculation		
46	Net Increase (Decrease) in Payables and Accrued Expenses		
47	Other (footnote details):		
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	(389,332,918)	(431,186,236)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)	115,354,356	395,352,639
54	Preferred Stock		
55	Common Stock		
56	Other (footnote details):		
57	Net Increase in Short-term Debt (c)	(114,530,014)	3,482,909
58	Other (footnote details):	225,000,000	0
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	225,824,342	398,835,548
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)		(50,000,000)
63	Preferred Stock		(28,728,697)
64	Common Stock		
65	Other (footnote details):		
66	Net Decrease in Short-Term Debt (c)		
67			
68	Dividends on Preferred Stock		(1,499,403)
69	Dividends on Common Stock	(100,000,000)	(99,237,000)
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	125,824,342	219,370,448
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)	(39,186,797)	(10,273,989)
75			
76	Cash and Cash Equivalents at Beginning of Period	61,149,031	71,423,020
77			
78	Cash and Cash Equivalents at End of Period	21,962,234	61,149,031

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
FOOTNOTE DATA			

Schedule Page: 120 Line No.: 5 Column: b

	Amortization of...	
	12/30/20	12/31/19
Amortization and depletion of utility plant	40,079,780	42,847,329
Debt discount expense	633,791	556,253
Amortization of other regulatory assets	9,792,623	8,497,184
Amortization of other regulatory liabilities	(85,877)	(87,090)
Loss on reacquired debt	278,331	278,331
Total	50,698,648	52,092,007

Schedule Page: 120 Line No.: 16 Column: b

	Other	
	12/30/20	12/31/19
Changes in pension and OPEB assets/liabilities	(14,532,444)	(12,772,204)
Unrecovered gas cost	(10,317,088)	42,919,004
Changes in receivable and payables to assoc. companies	(116,703,213)	(60,366,979)
Other current assets	11,803,883	9,589,011
Other current liabilities	(27,018,136)	13,345,107
Stock compensation expense	2,826,427	3,626,115
Long-Term Portion of Derivative Assets	(893,733)	947,997
Long-Term Portion of Derivative Instrument Liabilities	(9,135,746)	(19,151,616)
Accumulated Deferred Income Taxes	151,735,282	(15,543,280)
Fin 48 Reserve	(19,817,920)	26,459,264
Other	(25,825,768)	(28,889,673)
Total	(57,878,456)	(39,837,254)

Schedule Page: 120 Line No.: 58 Column: b

	Financing Other	
	12/30/20	12/31/19
Capital contribution from parent	225,000,000	-
Other financing activities	-	-
Total	225,000,000	-

Schedule Page: 120 Line No.: 78 Column: b

	Cash, Cash Equivalents and Restricted Cash Equivalents - End of Period	
	12/30/20	12/31/19
Cash	(3,189,926)	6,074,410
Temporary cash investments	3,190,693	10,994,775
Restricted cash included in Misc Current and Accrued Assets	6,673,494	19,464,129
Restricted cash included in Other Investments	15,287,973	24,615,717
Total	21,962,234	61,149,031

**Supplemental Disclosures of Cash Flow Information and Non-Cash Investing and Financing Activities
(in thousands)**

	12/30/20	12/31/19
Income Taxes paid (refunded) - net	(2,880)	15,623
Interest paid	62,883	57,922
Non cash project debt financing activities -net	-	(15,460)
Capital Expenditure Accruals included in Accounts payable and other accrued liabilities	74,121	26,590

Schedule Page: 120 Line No.: 5 Column: c

See footnote Line 5, column b

Schedule Page: 120 Line No.: 16 Column: c

See footnote Line 16, column b.

Schedule Page: 120 Line No.: 58 Column: c

See footnote Line 58, column b.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
Notes to Financial Statements			

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total plan costs.
4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations and any gains or losses expected or incurred on the settlement.
5. Provide a list of all environmental credits received during the reporting period.
6. Provide a summary of revenues and expenses for each tracked cost and special surcharge.
7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.
8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
11. Explain concisely 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 summarize the adjustments made to balance sheet, income, and expense accounts.
12. Explain concisely only those significant 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 approximate dollar effect of such changes.
13. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
14. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

NOTES:

- A. Reference is hereby made to the annual report on Form 10-K for Washington Gas Light Company (Washington Gas) for the year ended December 31, 2020 that was filed with the Securities and Exchange Commission (SEC) for additional disclosures not presented herein.
- B. In the notes to financial statements of this Form 2, Washington Gas has elected to omit certain disclosures required for a fair presentation in accordance with generally accepted accounting principles in the United States of America (GAAP). The disclosures omitted include certain information regarding revenue from contracts with customers, employee benefits, stock-based compensation, income taxes, derivatives, fair value, and related party transactions, please refer to the annual report on Form 10-K for the year ended 2020 for those disclosures.

1. ACCOUNTING POLICIES

Nature of Operations

Following the 2018 Merger Agreement, Washington Gas became an indirect, majority owned subsidiary of, among other entities, AltaGas and WGL. In connection with the Merger and at the command of Washington Gas' regulators, WGL formed a wholly owned subsidiary, Wrangler, a bankruptcy remote, special purpose entity to own the common stock of Washington Gas. In addition, WGL owns all of the shares of common stock of certain affiliated non-utility subsidiaries, some of which provide services to Washington Gas, and some of which own interests in other entities. On December 20, 2019, Washington Gas redeemed all the outstanding shares of its preferred stock. As a result, as of December 20, 2019, Washington Gas is a wholly owned subsidiary of AltaGas and WGL. Washington Gas, also referred to as "we," "us", "our" or the "Company", is a regulated public utility that sells and delivers natural gas to over one million customers primarily in Washington, D.C., and the surrounding metropolitan areas in Maryland and Virginia.

COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of a strain of novel coronavirus disease, COVID-19, a global pandemic. Governments in affected areas in which we operate have imposed a number of measures designed to contain the outbreak, including business closures, travel restrictions, quarantines and cancellations of gatherings and events. Washington Gas activated a pandemic response team to monitor COVID-19 developments closely. The pandemic response team has led Company efforts to mitigate the impacts to our business and has implemented pandemic and business continuity plans to protect our employees, customers and communities. To date, Washington Gas has been able to respond to pandemic-related challenges with minimal disruption to its operations and business and it has not experienced unavailability of a significant portion of its personnel as a result of COVID-19.

As a result of regulatory orders, we temporarily suspended customer disconnections for non-payment, temporarily suspended collection activities and temporarily waived assessing and billing late payment fees. While the suspension of disconnections has been lifted in Maryland for non-residential customers in the fourth quarter of 2020, the suspension in District of Columbia and Virginia continues. We resumed assessing late payment fees in Maryland in October 2020 following a regulatory order.

The Public Service Commission of the District of Columbia (PSC of DC), The Maryland Public Service Commission (PSC of MD), and The Commonwealth of Virginia State Corporation Commission (SCC of VA) each have issued an Order authorizing Washington Gas to establish a regulatory asset to capture and

track the prudently incurred incremental COVID-19 related costs, including incremental credit losses, which allows for assessment of recovery of those costs in future base rate cases. As of December 31, 2020, we have recorded \$7.9 million of incremental COVID-19 related costs to regulatory assets across all jurisdictions, comprised of bad debt expense and supplies. Additionally, we waived late payment fees of \$5.7 million for the year ended December 31, 2020.

In December 2020, Washington Gas received \$7.7 million of Coronavirus Relief Funds from SCC of VA to provide direct assistance to Virginia customers with balances over 30 days in arrears, to the extent the customers meet the qualification requirements. The amount was recorded as " Miscellaneous Current and Accrued Liabilities " on Washington Gas' balance sheets at December 31, 2020. We considered the benefits under government COVID-19 relief programs into the credit losses evaluations.

No material impairments of our long-lived assets were recorded through the date of this report, as no triggering events or changes in circumstances had occurred.

Summary of Significant Accounting Policies

Basis of Accounting

The financial statements are presented in accordance with the accounting requirements of the Federal Energy Regulatory Commission (FERC) as set forth in its applicable uniform system of accounts (USofA) and published accounting releases which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America (GAAP). The following represents the significant differences between USofA and GAAP:

- 1) deferred tax assets and liabilities are presented as gross assets and liabilities for FERC purposes, but are netted for GAAP.
- 2) non-ARO cost of removal are classified to accumulated depreciation for FERC, but presented separately for GAAP.
- 3) both service and non-service component of net periodic pension and postretirement benefit cost are presented as operating expense for FERC, while the non-service components of net periodic benefit cost are presented separately from service cost and outside of operating income for GAAP.
- 4) Under the FERC accounting, the cloud computing implementation costs are classified in "Utility Plant" and amortization of the cost is classified in accumulative depreciation in utility plant, while under GAAP, the capitalized cost and depreciation are classified in prepaid expense on the balance sheet. The amortization expense is recorded in Account 404 (Amortization and Depletion of Utility Plant) on the company's income statements under the FERC accounting, while it is classified as operation and maintenance expenses under GAAP.
- 5) operating lease asset and liabilities are presented differently between FERC and GAAP, which are discussed further in the significant accounting policy below.

Use of Estimates in the Preparation of Financial Statements

These statements include certain estimates and assumptions made by management regarding: (i) reported assets and liabilities; (ii) disclosed contingent assets and liabilities at the date of the financial statements and (iii) reported revenues, revenues subject to refund, and expenses during the reporting period. Actual results could differ from those estimates.

Change in Accounting Principle

During the third quarter of 2020, Washington Gas made a voluntary change in accounting principle for calculating the market-related value of assets (MRVA) used in the determination of net periodic pension and other post-retirement benefit plan costs. The change uses the fair value approach for the fixed income investments and related derivatives, which represent a separate asset class of the plan assets, compared to the prior method that utilized a calculated value for all investments where gains and losses arising from changes in fair value were deferred and amortized into the calculation of the MRVA over a period of five years. The MRVA is used in the calculation of the expected return on assets and the recognized actuarial gain or loss components of net periodic benefit cost. The gains and losses for other plan assets will continue to be deferred and amortized into the MRVA over a five-year period.

We retrospectively applied this change in accounting principle to all applicable prior period financial information presented herein as required. The change in accounting principle increased retained earnings \$9.4 million and increased accumulated other comprehensive loss, net of taxes, \$0.4 million, with a net increase of \$9.0 million in common shareholder's equity at January 1, 2019. The following tables summarize the effect of the change in accounting principle on the primary financial statement line items on Washington Gas' comparative balance sheets, statement of income, statement of accumulated comprehensive income and hedging activities, statements of retained earnings, and statement of cash flows.

Comparative Balance Sheets	December 31, 2020			December 31, 2019		
	Without Change	Adjustment	As Reported (with change)	As Previously Reported	Adjustment	As Adjusted
Other Regulatory assets (182.3)	91,609,827	10,419,280	102,029,107	122,398,824	4,643,477	127,042,301
Retained Earnings (215, 215.1, 216)	585,286,900	13,794,838	599,081,738	537,384,326	6,729,318	544,113,644
Accumulated Other Comprehensive Income (219)	2,656,582	(1,080,419)	1,576,163	4,908,158	(333,091)	4,575,067
Other Regulatory Liabilities (254)	650,006,998	(6,770,570)	643,236,428	608,165,044	(3,995,214)	604,169,830
Accumulated Deferred Income Taxes - Other (283)	(57,950,228)	4,475,431	(53,474,797)	(31,769,492)	2,242,464	(29,527,028)

Statement of Income	Current Year to Date for Year 2020			Previous Year to Date for Year 2019		
	Without Change	Adjustment	As Reported (with change)	As Previously Reported	Adjustment	As Adjusted
Operation Expenses (401)	607,288,601	(9,542,912)	597,745,689	735,539,437	3,655,768	739,195,205
Provision of Deferred Income Taxes (410.1)	112,089,909	2,477,390	114,567,299	138,966,353	(948,978)	138,017,375
Net Income (Total of lines 71 and 77)	124,445,601	7,065,522	131,511,123	95,661,658	(2,706,790)	92,954,868

	Current Year to Date for Year 2020			Previous Year to Date for Year 2019		
	Without Change	Adjustment	As Reported (with change)	As Previously Reported	Adjustment	As Adjusted
Statement of Accumulated Comprehensive Income and Hedging Activities						
Balance of Account 219 at Beginning of the Year	4,908,158	(333,091)	4,575,067	(6,626,885)	(479,181)	(7,106,066)
Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income	1,939,880	(747,328)	1,192,552	696,142	146,090	842,232
Preceding Quarter/Year to Date Changes in Fair Value	(4,191,456)	-	(4,191,456)	10,838,901	-	10,838,901
Balance of Account 219 at End of Year	2,656,582	(1,080,419)	1,576,163	4,908,158	(333,091)	4,575,067

	Current Year to Date for Year 2020			Previous Year to Date for Year 2019		
	Without Change	Adjustment	As Reported (with change)	As Previously Reported	Adjustment	As Adjusted
Statements of Retained Earnings						
Balance-Beginning of Period	537,384,326	6,729,318	544,113,644	543,447,870	9,436,108	552,883,978
Balance Transferred from Income (Acct 433 less Acct 418.1)	124,445,601	7,065,522	131,511,123	95,661,658	(2,706,790)	92,954,868
Total Credits to Retained Earnings	(1,543,029)	-	(1,543,029)	-	-	-
TOTAL Dividends Declared-Preferred Stock (Account 437)	-	-	-	1,725,202	-	1,725,202
TOTAL Dividends Declared-Common Stock (Account 438)	75,000,000	-	75,000,000	100,000,000	-	100,000,000
Balance-End of Period	585,286,898	13,794,840	599,081,738	537,384,326	6,729,318	544,113,644

	Current Year to Date for Year 2020			Previous Year to Date for Year 2019		
	Without Change	Adjustment	As Reported (with change)	As Previously Reported	Adjustment	As Adjusted
Statement of Cash Flows						
Net Income	124,445,601	7,065,522	131,511,123	95,661,658	(2,706,790)	92,954,868
Deferred Income Taxes (Net)	39,047,318	2,477,390	41,524,708	19,690,820	(948,978)	18,741,842
Other	(48,335,544)	(9,542,912)	(57,878,456)	(43,493,022)	3,655,768	(39,837,254)

Utility Plant

Utility plant is stated at original cost, including labor, materials, taxes and overhead costs incurred during the construction period. The cost of utility plant of Washington Gas includes an allowance for funds used during construction (AFUDC) that is calculated under a formula prescribed by our regulators in Maryland and the District of Columbia. Washington Gas capitalizes AFUDC as a component of construction overhead in accordance with applicable rules issued by the FERC in connection with the promulgation of accounting rules and use of a standard USofA. Generally, these rules are also adopted by the our jurisdictional agencies. The rates for AFUDC for the years ended December 31, 2020 and 2019 was 2.33% and 3.48%, respectively. Depreciation rates, approved by each jurisdictional regulatory body, are applied to specific gas plant sub accounts. The composite annual depreciation and amortization rate was 2.80% and 2.96% for year ended December 31, 2020 and 2019, respectively. Washington Gas periodically reviews the adequacy of its depreciation rates by considering estimated remaining lives and other factors.

As approved by our regulators in our depreciation rates, Washington Gas accrues an annual amount of asset removal costs through depreciation expense with a corresponding credit to "Accumulated provision for depreciation, amortization and depletion." When Washington Gas retires depreciable utility plant and equipment, it charges the associated original costs and any related removal costs incurred to "Accumulated provision for depreciation, amortization and depletion." The amount of asset removal costs accrued each year for a particular asset approximates the total estimated cost of removal divided by the useful life of the related asset based on the most recent depreciation study approved by the relevant jurisdiction. At December 31, 2020 and 2019, Washington Gas had \$239.3 million and \$254.5 million, respectively, of accrued estimated costs of removal included in "Accumulated provision for depreciation, amortization, and depletion."

Washington Gas charges maintenance and repairs to operating expenses, except those charges applicable to transportation and power-operated equipment, which it allocates to operating expenses, construction and other accounts based on the use of the equipment. Washington Gas capitalizes betterments and renewal costs and calculates depreciation applicable to its gas plant in service primarily using a straight-line method over the estimated remaining life of the plant.

Impairment of Long-Lived Assets

Management regularly reviews property and equipment and other long-lived assets for possible impairment whenever events or changes in circumstances indicate that the carrying value of such assets may not be recoverable.

For property and equipment, the indicators of potential impairment may include a deteriorating business or legal climate, a significant adverse change in asset condition, specific regulatory disallowance, advances in technology or plans to dispose of an asset significantly before the end of its useful life, among others. Management performs a recoverability test whenever the indicators show a possible impairment. The amount used to test recoverability is determined based on an estimate of undiscounted cash flows, and measurement of an impairment loss is determined based on the fair value of the asset, using assumptions about future cash inflows and outflows over the life of an asset.

During the years ended December 31, 2020 and 2019, Washington Gas did not record any impairments related to its long-lived assets.

Cash, Cash Equivalents, Restricted Cash and Cash Equivalents

We consider all investments with original maturities of three months or less to be cash equivalents.

Restricted cash and cash equivalents represent funds that are restricted and are not available for general use by the Company. Restricted cash and cash equivalents available to satisfy designated current liabilities are classified as current assets. Restricted cash and cash equivalents expected to satisfy non-current liabilities are classified as non-current assets. Pursuant to the Merger Agreement with AltaGas, rabbi trust funds were funded to satisfy certain executives and outside director retirement benefit plan obligations. The rabbi trust funds are invested in money market funds which are considered cash equivalents. The rabbi trust funds that are used for the settlement of benefit plans in long-term liabilities are classified in “Other Investments”, and for settlement of benefit plans in current liabilities are classified in “Miscellaneous Current and Accrued Assets” on Washington Gas’ balance sheets.

Receivables and Provision for Uncollectible Accounts

Customer accounts receivable and Other accounts receivable on the balance sheets consist of services to residential, commercial, industrial and other customers. Washington Gas also accrues utility revenues for gas delivered, but not yet billed at the end of each accounting period due to our customer billing cycles. Accrued utility revenues on the balance sheets represent performance obligations that have been satisfied and to which Washington Gas has an unconditional right to payment, except for contract assets related to Washington Gas’ area-wide contract, which requires project acceptance by the federal government for the right to payment to occur.

Washington Gas estimates its bad debt expense based on current sales and establishes the allowance. Periodically, Washington Gas evaluates the reasonableness of the allowance utilizing a variety of factors including historical payment and collection experience, current economic conditions, receivable aging, and the financial health of its customers. If the financial condition of its customers deteriorates or other circumstances occur that impact the customers’ ability or desire to make payments, Washington Gas considers these factors in its evaluation of the adequacy of the allowance. Accounts are written off to the allowance when collection efforts are complete and future recovery is unlikely.

Regulated Assets and Liabilities

Washington Gas accounts for its regulated operations in accordance with ASC Topic 980. This standard includes accounting principles for companies whose rates are determined by independent third-party regulators. When setting rates, regulators may require us to record expense in different periods than may be appropriate for unregulated enterprises. When this occurs, Washington Gas defers the associated costs as assets (regulatory assets) on its balance sheet and records them as expenses on its statements of operations as it collects the revenues designed to recover these costs through customers’ rates. Further, regulators can also impose liabilities upon a company for gains previously realized or for amounts previously collected from customers for expenses expected to be incurred in the future (regulatory liabilities).

Washington Gas does not recognize an overall rate of return on the majority of its regulatory assets and liabilities. Washington Gas is allowed to recover and is required to pay, using short-term interest rates, the carrying costs related to gas costs due from and to its customers in the District of Columbia and Virginia jurisdictions.

As required by ASC Topic 980, Washington Gas monitors its regulatory and competitive environment to determine whether the recovery of its regulatory assets continue to be probable. If Washington Gas were to determine that recovery of these assets is no longer probable, it would write off the assets against earnings. We have determined that ASC Topic 980 continues to apply to our regulated operations, and the recovery of our regulatory assets is probable.

Lease

On February 25, 2016, the FASB issued ASU No. 2016-02, “Leases” followed by a series of related accounting standard updates (collectively referred to as “Topic 842”). Topic 842 includes clarification of the definition of a lease and the requirement for lessees to recognize a right-of-use asset and a lease liability for all qualifying leases with terms longer than twelve months in the balance sheet. Topic 842 became effective January 1, 2019. On December 27, 2018, the FERC issued accounting guidance under Docket No. AI19-1-000 “Accounting and Financial Reporting for Leases”. Under the FERC’s accounting regulations, operating leases are not required to be capitalized and reported in the balance sheet. However, under this guidance, a jurisdictional entity may choose to implement the guidance of ASU No. 2016-02 to report operating leases with a lease term in excess of twelve months as right of use assets, with corresponding lease obligations, in the balance sheet accounts established for capital leases.

The Company adopted Topic 842 on January 1, 2019. The new leasing standard requires lessees to recognize a Right of Use (ROU) asset and lease liability for leases classified as an operating lease. We determine if an arrangement is a lease and the lease classification at inception. Washington Gas has operating leases for our corporate headquarters and other corporate offices, communication tower space, and certain office equipment. Our leases have remaining lease terms from 1 to 21 years. Some of the leases include options to extend the lease terms for 1 to 5 years with prior written notice or automatically renew if either party does not provide intent to terminate. The leases generally have options to terminate with notice prior to the end of the lease term based on the contract terms. At December 31, 2020 and 2019, the Company recorded ROU assets of \$38.1million and \$40.0 million, which were included in “Utility Plant”, current lease liability of \$5.7 million and \$5.9 million in “Obligation under Capital Leases-Current”, and non-current lease liability of \$50.9 million and \$53.6 million in “Obligation Under Capital Leases-Noncurrent”, respectively, related to our operating leases. Lease expense is recognized on a straight-line basis over the lease term. Total rent expense for the years ended December 31, 2020 and 2019 was \$5.3 million and \$5.2 million, respectively, which was recorded in operation and maintenance expense and included in the cost of service for rate making.

The Company also has leases of vehicles which are classified as finance leases. Finance leases are included in " Utility Plant ", " Obligation under Capital Leases-Current ", and " Obligation Under Capital Leases-Noncurrent " on the balance sheets.

Revenues and Cost of Gas Recognition

Revenues. Washington Gas generally recognizes revenue from contracts with customers when natural gas is delivered. Washington Gas reads meters and bills customers on a 19-day monthly cycle basis. The billing cycles for customers do not coincide with the accounting periods used for financial reporting purposes; therefore, Washington Gas accrues unbilled revenues for gas delivered, but not yet billed, at the end of each accounting period.

Alternative Revenue Programs. Certain ratemaking mechanisms of Washington Gas qualify as alternative revenue programs in accordance with ASC Topic 980, if (i) the program is established by an order from a regulatory commission and allows for automatic adjustment of future rates, (ii) additional program revenues (above those amounts currently reflected in base rates) are objectively determinable and probable of recovery, and (iii) the collection of the additional revenues is allowed within 24 months of the end of the period in which they were recognized. The Company has determined that its Revenue Normalization Adjustment (RNA), Weather Normalization Adjustment (WNA) and CARE Ratemaking Adjustment (CRA) billing adjustment mechanisms and Accelerated Pipe Replacement Programs (APRPs)

are alternative revenue programs. Alternative revenue program revenues represent the initial recognition of revenue related to these programs. When amounts are billed and collected from customers through rates, the amounts are recorded as a recovery of the associated regulatory asset or liability.

Cost of Gas. Washington Gas' jurisdictional tariffs contain mechanisms that provide for the recovery of the cost of gas incurred on behalf of firm customers, including related pipeline transportation and storage capacity charges. Under these mechanisms, Washington Gas periodically adjusts its firm customers' rates to reflect increases and decreases in these costs. Under or over-collections of gas costs in the current cycle are charged or credited to deferred charges or credits on the balance sheet as non-current regulatory assets or liabilities. Amounts deferred at the end of the cycle, August 31 of each year, are fully reconciled and transferred to current assets or liabilities under the balance sheet captions "Customer accounts receivable" and "Miscellaneous Current and Accrued Liabilities ." These balances are recovered or refunded to customers over the subsequent 12-month period.

Revenue Taxes and Assessments. Revenue taxes such as gross receipts taxes, regulatory fees, franchise fees and energy taxes are reported gross in operating revenues. For the year ended December 31, 2020 and 2019, Washington Gas had \$77.5 million and \$81.8 million, respectively.

Transportation Gas Imbalance. Interruptible shippers and third-party marketer shippers transport gas to Washington Gas' distribution system as part of the unbundled services offered. The delivered volumes of gas from third-party shippers into Washington Gas' distribution system rarely equal the volumes billed to third-party marketer customers, resulting in transportation gas imbalances. These imbalances are usually short-term in duration, and Washington Gas monitors the activity and regularly notifies the shippers when their accounts have an imbalance. In accordance with regulatory treatment, Washington Gas does not record a receivable from or liability to third-party marketers associated with gas volumes related to these transportation imbalances but, rather, reflects the financial impact as a regulatory asset or liability related to its gas cost adjustment mechanism, thereby eliminating any profit or loss that would occur because of the imbalance. The regulatory treatment combines the imbalance for all marketers, including our affiliate WGL Energy Services, into a single "net" adjustment to the regulatory asset or liability.

Asset Optimization Program and Derivative Activities. Washington Gas optimizes the value of its long-term natural gas transportation and storage capacity resources by entering into physical and financial transactions in the form of forwards, futures and option contracts for periods when these resources are not being used to physically serve utility customers. Refer to "Derivative Activities" below for further discussion of the accounting for derivative transactions entered into under this program. Regulatory sharing mechanisms in all three jurisdictions outline how the profits from these transactions should be shared with Washington Gas' customers.

All unrealized fair value gains and losses, and margins generated from the physical and financial settlement of these asset optimization contracts are recorded in "Operation Expenses" on the statement of income or, in the case of amounts to be shared with rate payers, regulatory assets/liabilities on the balance sheet.

Materials, Supplies and Storage Gas

Washington Gas values materials, supplies and storage gas using a weighted-average cost method. These materials, supplies and storage gas are carried at the lower of weighted-average cost or net realizable value. Interim period inventory losses attributable to lower of cost or net realizable value adjustments may be reversed if the net realizable value of the inventory is recovered by the end of the same year. In general, commodity costs and variable transportation costs are capitalized as gas in underground storage.

Fixed costs, primarily pipeline demand charges and storage charges, are expensed as incurred through the cost of gas.

Washington Gas did not record a material lower-of-cost or net realizable value adjustment to net income for the years ended December 31, 2020 and 2019.

Rate Refunds Due to Customers

When Washington Gas files a request with certain regulatory commissions to modify customers' rates, it is permitted to charge customers new rates, subject to refund, until the regulatory commission renders a final decision on the amount of the authorized change in rates. Washington Gas records a provision for a rate refund regulatory liability based on the difference between the amount it collects in rates and the amount it expects to recover from a final regulatory decision. Similarly, Washington Gas periodically records provisions for rate refunds related to other transactions. Actual results for these regulatory contingencies are often difficult to predict and could differ significantly from the estimates reflected in the financial statements. When necessary, Washington Gas establishes a liability for an estimated refund to customers.

Reacquisition of Long-Term Debt

Washington Gas defers gains or losses resulting from the reacquisition of long-term debt as regulatory liabilities or assets for financial reporting purposes and amortizes them over future periods as adjustments to interest expense in accordance with established regulatory practice. For income tax purposes, Washington Gas recognizes these gains and losses when they are incurred.

Derivative Activities

Washington Gas enters into both physical and financial derivative contracts for the purchase and sale of natural gas that are subject to mark-to-market accounting. Changes in the fair value of derivative instruments which are recoverable or refundable to customers when they settle are subject to ASC Topic 980 and are recorded as regulatory assets or liabilities while changes in the fair value of derivative instruments not affected by rate regulation are reflected in earnings.

As part of its asset optimization program, Washington Gas enters into derivative contracts related to the sale and purchase of natural gas at a future price with the primary objective of securing operating margins that Washington Gas expects to ultimately realize. The fair value changes of derivatives used under this program may cause significant period-to-period volatility in earnings for the portion of net profits retained for shareholders; however, this earnings volatility will not change the realized margins that Washington Gas expects to earn. In accordance with ASC Topic 815, all financially and physically settled contracts under our asset optimization program are reported on a net basis in the statements of income in "Operation Expenses".

Income Taxes

Washington Gas recognizes deferred income tax assets and liabilities for all temporary differences between the financial statement basis and the tax basis of assets and liabilities computed on a separate company basis. Regulatory assets or liabilities, corresponding to such additional deferred income tax assets or liabilities, may be recorded to the extent recoverable from or payable to customers through the ratemaking process in future periods. Amounts applicable to income taxes due from and due to customers primarily represent differences between the financial statement basis and tax basis of net utility plant in service.

Stock-Based Compensation

We account for stock-based compensation expense in accordance with ASC Topic 718, Compensation-Stock Compensation, or ASC Topic 710, Compensation - General for certain awards that do not meet the definition of a stock-based award under ASC 718. All outstanding awards at December 31, 2020 and 2019 are liability-classified share-based awards.

We recognize stock-based compensation expense based on their fair value at the end of each reporting period. Compensation expense for awards subject to ASC 710 is recognized based on the probable outcome of the award at the end of each reporting period. For all awards, we estimate forfeitures over the requisite service period when recognizing compensation expense; these estimates are periodically adjusted to the extent to which actual forfeitures differ from such estimates. .

Asset Retirement Obligations

Washington Gas accounts for its asset retirement obligations (AROs) in accordance with ASC Subtopic 410-20, Asset Retirement and Environmental Obligations—Asset Retirement Obligations. Washington Gas' asset retirement obligations include the costs to cut, purge and cap our natural gas distribution system. These standards require recording the estimated retirement cost over the life of the related asset by depreciating the present value of the retirement obligation, measured at the time of the asset's acquisition, and accreting the liability until it is settled. There are timing differences between the ARO-related accretion and depreciation amounts being recorded pursuant to GAAP and the recognition of depreciation expense for legal asset removal costs that we are currently recovering in rates. These timing differences are recorded as a reduction to "Accumulated provision for depreciation, amortization, and depletion". We do not have any assets that are legally restricted related to the settlement of asset retirement obligations. The following table provides the activities for Washington Gas' AROs during the year ended December 31, 2020 and 2019.

<i>(In millions)</i>	Years Ended December 31,	
	2020	2019
Asset retirement obligations at beginning of the period	\$ 211.6	\$ 308.1
Liabilities incurred in the period	1.7	1.7
Revaluation of asset retirement obligation	—	(101.0)
Liabilities settled in the period	(4.8)	(7.4)
Accretion expense	8.7	10.2
Asset retirement obligations at the end of the period ^(a)	\$ 217.2	\$ 211.6

^(a) Includes short-term asset retirement obligations of \$5.0 million, \$4.8 million, \$7.3 million and \$7.3 million for calendar years ended December 31, 2020 and 2019, the three months ended December 31, 2018, and fiscal year ended September 30, 2018, respectively.

Dividend Restrictions

Generally, Washington Gas can make dividend payments in the ordinary course of business unless any of the following regulatory limitations apply: (i) Washington Gas will not pay extraordinary dividends to its parent for three years after the Merger Close, (ii) Washington Gas will not pay dividends to its parent company if Washington Gas' senior unsecured debt rating is below investment grade or (iii) Washington Gas will not make a dividend payment to its parent company if the payment would result in its equity

level to drop below 48%, We had no significant restrictions on our cash balances or retained earnings that would affect the payment of dividends during the reported periods.

Accounting Standards Adopted in 2020

On January 1, 2020, the Company adopted ASU 2016-13, Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, which replaces the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) model. The measurement of expected credit losses under the CECL model is applicable to financial assets measured at amortized cost and off-balance sheet credit exposures. The CECL model requires the expected credit losses to consider past events, including historical experience, current conditions and reasonable and supportable forecasts. When measuring credit losses, financial assets with similar risk characteristics should be pooled, and credit losses should be recognized over the contractual term of the financial asset. In addition, entities may make a one-time irrevocable election on certain eligible financial instruments to elect fair-value treatment on an instrument-by-instrument basis. Our assessment concluded that our cash investments, accounts receivables, accrued utility revenue, contract assets, and a long-term receivable from one of our trading partners that is part of a collaborative arrangement are within scope of the new standard. We adopted the standard using a modified-retrospective approach through a cumulative-effect adjustment to retained earnings at January 1, 2020. Prior periods presented for comparative purposes are not adjusted. Upon implementation of ASU 2016-13, we recorded a \$1.4 million increase to “Accum. Provision for Uncollectible Accounts” associated with utility customer receivables and a \$0.1 million reduction to “Miscellaneous Deferred Debits” associated with a long-term receivable from a trading partner under Washington Gas' asset optimization programs, for a total of \$1.5 million decrease to “Retained Earnings”. Washington Gas elected to account for its cash equivalents at fair value.

2. REGULATORY MATTERS

Rate Case Actions

The following is a discussion of significant current regulatory matters related to rate cases.

District of Columbia Jurisdiction

PROJECTpipes 2 Plan. On December 7, 2018, Washington Gas filed a request with the PSC of DC for approval of the PROJECTpipes 2 Plan, the second phase of Washington Gas' APRP, to cover the period from October 1, 2019 through December 31, 2024. The PROJECTpipes 2 Plan seeks to address relatively higher risk pipe associated with an aging infrastructure by replacing pipe materials and components, as well as adding new features to enhance the safety of Washington Gas' system, with an estimated total cost of \$305.3 million. In its supplemental direct case, the Company revised its plan and estimated expenditures of \$374.0 million over the next five years. From September 2019 to December 2020, the PSC of DC issued multiples orders extending the original PROJECTpipes an additional fifteen months through December 30, 2020, for a total amount not to exceed \$31.25 million. On December 11, 2020, the PSC of DC issued a decision on the second phase of PROJECTpipes, continuing the PROJECTpipes surcharge and approving a three-year accelerated pipe replacement plan with a \$150.0 million total spending cap from January 2021 to December 2023.

District of Columbia 2020 Rate Case. On January 13, 2020, Washington Gas filed an application for authority to increase charges for gas service in the District of Columbia. The requested rates are designed to collect approximately \$35.2 million in total annual revenues requesting a 10.4% rate of return on

equity. Of the requested revenue increase, \$9.1 million represents costs currently collected through the PROJECTpipes surcharge; therefore, the incremental amount of the base rate increase is approximately \$26.1 million. A procedural schedule was established with hearings scheduled for November 2020. On December 8, 2020, Washington Gas filed, for PSC of DC approval, a non-unanimous settlement agreement to resolve all issues in the case. The settling parties agreed to a \$19.5 million increase in base rates including PROJECTpipes surcharges previously collected as a rider and return on equity of 9.25%. The settling parties agree that this settlement is limited to resolving PROJECTpipes costs that are completed and in service, as of the date of the Company's filed rebuttal testimony (i.e., September 14, 2020). The Company's rebuttal testimony included an amount of up to \$99.5 million of PROJECTpipes plant in service being transferred to base rates. This settlement does not set any precedent with respect to any future requests for PROJECTpipes cost recovery. Washington Gas agrees it will not file for a distribution rate increase or request any new rate or tariff mechanisms that have a related customer rate increase in the District of Columbia before August 31, 2021. The PSC of DC held a public interest hearing on January 27, 2021 to address the settlement agreement. The public comments were due on February 8. On February 24, 2021, the PSC of DC approved the \$19.5 million increase in base rates recommended in the settlement agreement. The new rates became effective on April 1, 2021.

Maryland Jurisdiction

Maryland 2020 Rate Case. On August 28, 2020, Washington Gas filed a rate increase application in Maryland. The requested rates are designed to collect approximately \$28.4 million in total annual revenues requesting a 10.45% rate of return on equity. Of the requested revenue increase, \$5.8 million represents costs currently collected through the STRIDE surcharge; therefore, the incremental amount of the base rate increase is approximately \$22.6 million. On August 31, 2020 the PSC of MD docketed the application and assigned the case to the Public Utility Law Judge (PULJ) division. On September 28, 2020 the PULJ division held a prehearing conference and established a procedural schedule which anticipates a final decision on or about March 26, 2021. On December 8, 2020, the Company updated its requested rates to collect approximately \$26.8 million, \$5.4 million represents costs currently collected through the STRIDE surcharge; therefore, the incremental amount of the base rate increase is approximately \$21.4 million. On February 12, 2021, the PULJ issued a proposed order in the case and an ERRATA filing correcting of the proposed order on February 19, 2021. The proposed order, as corrected, authorizes Washington Gas to increase its Maryland natural gas distribution rates by \$13.0 million (including \$5.0 million for the STRIDE surcharge), reflecting a return of equity of 9.70%. The Company and certain parties filed appeals on February 26, 2021. On April 9, 2021, after considering the appeals, the PSC of MD issued an order which affirmed the proposed order with one modification. The order authorized Washington Gas to increase its Maryland natural gas distribution rates by \$13.1 million (including \$5.0 million currently collected through the STRIDE surcharge), reflecting a return of equity of 9.70%. The revenue increase became effective on March 26, 2021.

COVID-19 Related Orders

District of Columbia. On March 16, 2020, the Council of the District of Columbia (DC Council) passed legislation prohibiting the disconnection of electric and gas services for non-payment of fees during a public health emergency. The Mayor of the District of Columbia's public health emergency declaration and all related orders have been further extended to May 20, 2021. On April 15, 2020, the PSC of DC issued an order authorizing Washington Gas to establish a regulatory asset to capture and track the incremental costs related to COVID-19 that were prudently incurred beginning March 11, 2020.

On March 3, 2021, the PSC of DC issued an order directing that 1) the Company must provide a notice to residential customers 45 days before disconnecting service after the lifting of the public health emergency

and this rule will remain in effect for up to 120 days; 2) Washington Gas is to provide Deferred Payment Agreements to eligible residential customers of at least 12 months after the ending of the public health emergency; 3) Washington Gas must submit a proposal and Implementation plan for an Arrearage Management Program within 45 days from the date of the Order (April 19, 2021); and 4) The threshold used to determine eligibility for the Residential Essential Discount program increases temporarily from 60% to 75% of the state median income level.

Maryland. On March 16, 2020, the Governor of MD issued an executive order directing regulated utilities to cease disconnections and billing of late fees for residential customers through May 1, 2020, which was subsequently amended to extend the order through August 31, 2020. On September 22, 2020, the PSC of MD took an action that had the effect of extending the moratorium on service disconnections through November 15, 2020. Due to the winter moratorium on disconnections (November 1 to March 31), this has the effect of delaying residential terminations until April 1, 2021. On April 9, 2020, the PSC of MD issued an order and authorized each utility company to establish a regulatory asset to record the effects of incremental collection and other costs related to COVID-19 prudently incurred beginning on March 16, 2020.

On August 27 and 28, 2020 the PSC of MD held Public Conference (PC) 53 to review the impact of the executive order on utilities and the service they provide. On August 31, 2020 the PSC of MD issued an order directing that

- (1) utilities may not engage in service terminations and or charge late fees until October 1, 2020 and any notices of termination for residential accounts sent before October 1, 2020 are invalid;
- (2) a Public Service Company must give notice at least 45 days before terminating service on a residential account;
- (3) structured payment plans offered by Public Service Companies to residential customers in arrears or unable to pay must allow a minimum of 12 months to repay, with that period extending to 24 months for customers certified as low income;
- (4) prohibited any Public Service Company from collecting or requiring down payments or deposits as a condition of beginning a payment plan by any residential customer; and
- (5) prohibited any Public Service Company from refusing to negotiate or denying a payment plan to a residential customer receiving service because the customer failed to meet the terms and conditions of an alternate payment plan during the past 18 months.

On February 15, 2021, the Maryland General Assembly passed the Recovery for the Economy, Livelihoods, Industries, Entrepreneurs and Families Act (RELIEF Act). The RELIEF Act includes \$83.0 million in funds to help MD residential customers who are in arrears. MD residential customers need to meet the qualifications established by The RELIEF Act to get the funds.

The MD PSC updated its moratorium on disconnects through June 30, 2021 for “special needs” customers or anyone “who has received or qualified to receive the Maryland Office of Home Energy Programs (OHEP) Energy Assistance after February 15, 2017.”

Virginia: On March 16, 2020, the SCC of VA issued an order which prohibited disconnections of electricity, gas, water and sewer utility services during the coronavirus public health emergency and established certain consumer protection measures. While the SCC of VA order was extended, the disconnection order, but not the consumer protections expired on October 5, 2020. However, following

the expiration of the disconnection order, the Virginia General assembly, on October 16, 2020, approved legislation that would extend the disconnection prohibition for residential customers for non-payment of bills or fees until the Governor determines the prohibition does not need to remain in place or until at least 60 days after the state of emergency declared on March 12, 2020 ends, whichever is sooner. The legislation also codified the consumer protection plans, requiring utilities to offer customers in arrears fee-free repayment plans without deposit or eligibility requirements. The legislation took effect following the Assembly's consideration of any gubernatorial amendments in November 2020. On April 29, 2020, the SCC of VA issued an order approving a request from Washington Gas and other Virginia utilities to create a regulatory asset to record incremental prudently incurred costs and suspended late payment fees attributable to the COVID-19 pandemic. The October 16, 2020 legislation approved by the general assembly established certain reporting requirements for utilities to report bad debt information and provides utilities with certain exemptions from such requirements based on utilities' particular facts and circumstances.

On December 8, 2020, Washington Gas was awarded \$7.7 million of Coronavirus Relief Funds from the SCC of VA to use for customer arrearages. Virginia customers need to meet the criteria established by the program to receive the funds. Any unused funds will be returned to the SCC of VA by December 10, 2021.

3. SHORT-TERM DEBT

Washington Gas satisfies the short-term financing requirements through the sale of commercial paper, or through bank borrowings. Due to the seasonal nature of our operations, short-term financing requirements can vary significantly during the year. Revolving credit agreements are maintained to support outstanding commercial paper and to permit short-term borrowing flexibility. The policy of Washington Gas is to maintain bank credit facilities in amounts equal to or greater than the expected maximum commercial paper position.

Credit Facility

The following is a summary of committed credit available at December 31, 2020 and 2019.

Committed Credit Available		
<i>(In millions)</i>	December 31, 2020	December 31, 2019
Committed credit agreements		
Unsecured revolving credit facility, expires July 19, 2024 ^(a)	\$450.0	\$450.0
Less: Commercial Paper outstanding ^(b)	(285.0)	(400.0)
Net committed credit available	\$165.0	\$50.0
Weighted average interest rate	0.31%	2.04%

^(a) Washington Gas has the right to request extensions with the bank group's approval. Washington Gas' revolving credit facility permits it to borrow an additional \$100.0 million, with the bank groups' approval, for a total potential maximum borrowing of \$550.0 million.

^(b) The amount represents principal amount of commercial paper.

At December 31, 2020 and 2019, there were no outstanding bank loans from Washington Gas' revolving credit facilities.

Commercial Paper

Total commercial paper recorded was \$285.0 million and \$399.5 million at December 31, 2020 and 2019, respectively. At both December 2020 and 2019, we classified \$100.0 million of commercial paper balance as "Long-term debt" on Washington Gas' balance sheets due to its ability and intent to refinance these balances on a long-term basis. Accordingly, \$185.0 million and \$299.5 million of commercial paper remained in "Notes payable" at December 31, 2020 and 2019, respectively.

4. LONG-TERM DEBT

First Mortgage Bonds

The Mortgage of Washington Gas dated January 1, 1933 (Mortgage), as supplemented and amended, securing any First Mortgage Bonds (FMBs) it issues, constitutes a direct lien on substantially all property and franchises owned by Washington Gas, other than a small amount of property that is expressly excluded. At December 31, 2020 and 2019, Washington Gas had no debt outstanding under the Mortgage. Any FMBs that may be issued in the future will represent indebtedness of Washington Gas.

Shelf Registration

At December 31, 2020, Washington Gas had the capacity under a shelf registration that was filed in May 2018 to issue up to \$325.0 million of additional medium-term notes (MTNs).

Unsecured Notes

Washington Gas issues long-term debt in the form of MTNs and private placement notes with individual terms regarding interest rates, maturities and call or put options. These notes can have maturity dates of one or more years from the date of issuance.

The indenture for the unsecured MTNs and the note purchase agreement for the private placement notes provide that Washington Gas will not issue any FMBs under its Mortgage without securing all MTNs and the private placement notes with the Mortgage.

Certain of Washington Gas' outstanding MTNs and private placement notes have a make-whole call feature that pays the holder a premium based on a spread over the yield to maturity of a U.S. Treasury security having a comparable maturity if that particular note were to be called by Washington Gas before its stated maturity date. With the exception of this make-whole call feature, Washington Gas is not required to pay call premiums for calling debt prior to the stated maturity date.

On December 10, 2020, Washington Gas issued medium-term notes with an aggregate principal amount of \$100.0 million and 3.65% fixed interest rate that are due in September 2049. The interest is paid semi-annually in March and September of each year. The notes have a make-whole call provision at a U.S. Treasury rate plus 25 basis points prior to March 15, 2049, and then are callable at par after March 15, 2049. There was no retirement of long-term debt during the year ended December 31, 2020.

During the year ended December 31, 2019, Washington Gas issued \$300.0 million and retired \$50.0 million of long-term debt.

See pages 255.1 and 255.2 of this Form 2 for further information regarding the issuance and retirement of long-term debt.

5. ENVIRONMENTAL MATTERS

We are subject to federal, state and local laws and regulations related to environmental matters. These laws and regulations may require expenditures over a long-time frame to control environmental effects. Almost all of the environmental liabilities we have recorded are for costs expected to be incurred to remediate sites where we or a predecessor affiliate operated manufactured gas plants (MGPs). Estimates of liabilities for environmental response costs are difficult to determine with precision because of the various factors that can affect their ultimate level. These factors include, but are not limited to, the following:

- the complexity of the site;
- changes in environmental laws and regulations at the federal, state and local levels;
- the number of regulatory agencies or other parties involved;
- new technology that renders previous technology obsolete or experience with existing technology that proves ineffective;
- the level of remediation required; and
- variations between the estimated and actual period of time that must be dedicated to respond to an environmentally-contaminated site.

Washington Gas has identified up to ten sites where it or its predecessors may have operated MGPs. Washington Gas last used any such plant in 1984. In connection with these operations, we are aware that coal tar and certain other by-products of the gas manufacturing process are present at or near some former sites and may be present at others.

At December 31, 2020 and 2019, Washington Gas reported a liability of \$10.3 million and \$10.7 million, respectively, on an undiscounted basis related to future environmental response costs. These estimates principally include the minimum liabilities associated with a range of environmental response costs expected to be incurred. At December 31, 2020 and 2019, Washington Gas estimated the maximum liability associated with all of its sites to be approximately \$30.6 million and \$30.7 million, respectively. The maximum liability at December 31, 2020 included \$19.1 million related to the Anacostia river study and \$8.0 million related to the East Station property, which are further discussed below. The estimates were determined by Washington Gas' environmental experts, based on experience in remediating MGP sites and advice from legal counsel and environmental consultants. The variation between the recorded and estimated maximum liability primarily results from differences in the number of expected years that will be required to perform environmental response processes and the extent of remediation that may be required.

Washington Gas is currently remediating its East Station property, located adjacent to the Anacostia River in Washington D.C., including ground water pump and treat, tar recovery, soil encapsulation and other treatment. Under a 2012 consent decree with the District of Columbia and the federal government, Washington Gas is also conducting a remedial investigation and feasibility study on an adjacent property owned by the District of Columbia. The Draft Remedial Investigation Report was submitted to the National Park Service (NPS) and the Department of Energy and Environment (DOEE) on June 12, 2020. Additional remediation may be required at this property.

In addition, at another adjoining property known as the "Boat Club Property," located to the east of the property owned by the District of Columbia, Washington Gas agreed to perform a site investigation and report the findings pursuant to oversight by the District of Columbia DOEE. This property was subject to a July 12, 2019, Administrative Order from the DOEE. That Administrative Order was withdrawn and the Company entered into a negotiated Administrative Order on Consent with the DOEE that was effective on March 11, 2020. Under the terms of the Administrative Order on Consent, the Company submitted a Remedial Investigative Report on February 26, 2021.

Washington Gas received a letter in February 2016 from the DOEE and National Park Service regarding the Anacostia River Sediment Project, indicating that the District of Columbia is conducting a separate remedial investigation and feasibility study of the river to determine if and what cleanup measures may be required and to prepare a natural resource damage assessment. On December 27, 2019, DOEE issued an Anacostia River Sediment Project Proposed Plan, a River-wide Feasibility Study, and supporting documents for public comment. Although the Proposed Plan identifies East Station as one of fifteen potential environmental cleanup sites, DOEE is proposing to continue the remediation of East Station under Washington Gas' existing Consent Decree rather than as part of the Anacostia River Sediment Project. DOEE issued an Interim Record of Decision for remediation of "Early Action Areas" (that do not include East Station) in the Anacostia River by September 30, 2020. On January 6, 2021, the Company received a supplement to a September 2017 information request from DOEE and the National Park Service regarding its East Station property. We are not able to estimate the total amount of potential costs or timing associated with the District of Columbia's environmental investigation on the Anacostia River at this time. While an allocation method has not been established, Washington Gas has accrued an amount for estimated study costs based on a potential range of estimates.

Regulatory orders issued by the PSC of MD allow Washington Gas to recover the costs associated with the sites applicable to Maryland over the period ending in 2035. Regulatory orders issued by the PSC of DC allow Washington Gas a three-year recovery of prudently incurred environmental response costs and allow Washington Gas to defer additional costs incurred between rate cases. Regulatory orders from the SCC of VA have generally allowed the recovery of prudent environmental remediation costs to the extent they were included in the underlying financial data supporting an application for rate change.

At December 31, 2020 and 2019, Washington Gas reported a regulatory asset of \$7.4 million and \$7.0 million, respectively, for the portion of environmental response costs that are expected to be recoverable in future rates.

6. COMMITMENTS AND CONTINGENCIES

Commitments

Natural Gas Contracts – Minimum Commitments

At December 31, 2020, Washington Gas had service agreements with five pipeline companies that provide direct service for firm transportation and/or storage services. These agreements, which have expiration dates ranging from calendar years 2021 to 2044, require Washington Gas to pay fixed charges each month. Additionally, Washington Gas had agreements for other pipeline and peaking services with expiration dates ranging from 2021 to 2028. These agreements were entered into based on current estimates of growth of the Washington Gas system, together with other factors, such as current expectations of the timing and extent of unbundling initiatives in the Washington Gas service territory. In addition, Washington Gas has agreements for minimum contractual payments to purchase natural gas at variable market prices with expiration dates ranging from 2021 to 2033.

The following table summarizes the minimum contractual payments that Washington Gas will make under its pipeline transportation, storage and peaking contracts, as well as minimum contractual payments to purchase natural gas during the next five calendar years and thereafter.

Washington Gas Contract Minimums

<i>(In millions)</i>	Pipeline Contracts ^(a)	Gas Purchase Commitments ^(b)
2021	\$ 259.4	\$ 349.7
2022	254.0	359.9
2023	244.6	318.1
2024	212.7	323.4
2025	197.2	328.9
Thereafter	641.2	1,645.4
Total	\$ 1,809.1	\$ 3,325.4

^(a) Represents minimum payments for natural gas transportation, storage and peaking contracts that have expiration dates through calendar year 2044.

^(b) Includes known and reasonably likely commitments to purchase natural gas. Cost estimates are based on forward market prices at December 31, 2020.

When a customer selects a third-party marketer to provide supply, Washington Gas generally assigns pipeline and storage capacity to unregulated third-party marketers to deliver gas to Washington Gas' city gate. In order to provide the gas commodity to customers who do not select an unregulated third-party marketer, Washington Gas has a commodity acquisition plan to acquire the natural gas supply to serve the customers.

To the extent these commitments are to serve its customers, Washington Gas has rate provisions in each of its jurisdictions that would allow it to continue to recover these commitments in rates. Washington Gas also actively manages its supply portfolio to ensure its sales and supply obligations remain balanced. This reduces the likelihood that the contracted supply commitments would exceed supply obligations. However, to the extent Washington Gas were to determine that changes in regulation would cause it to discontinue recovery of these costs in rates, Washington Gas would be required to charge these costs to expense without any corresponding revenue recovery. If this occurred, depending upon the timing of the occurrence, the related impact on our financial position, results of operations and cash flows would likely be significant.

Merger Related Commitments

In connection with the Merger in 2018, Washington Gas and AltaGas have made commitments related to the terms of the PSC of DC settlement agreement and the conditions of approval from the PSC of MD and the SCC of VA. Among other things, these commitments included rate credits distributable to both residential and non-residential customers, gas expansion and other programs, various public interest commitments, and safety programs. As of December 31, 2020, the remaining unpaid amount for the previously accrued merger commitments was \$11.9 million. In addition, there are certain additional regulatory commitments that were and will be expensed as the costs are incurred, including the hiring of damage prevention trainers in each jurisdiction for a total of \$2.4 million over 5 years; investing up to \$70.0 million over a 10-year period to further extend natural gas service; and spending \$8.0 million for leak mitigation within 3 years after the Merger close which has been paid as of December 31, 2020. Additionally, there are a number of operational commitments that have an impact on the ongoing business of Washington Gas, including reductions of leak backlogs, conducting a root cause analysis related to customer service, increasing supplier diversity, achieving synergy savings benefits, developing protocols

for moving meters from inside to outside customers' premises, as well as reporting and tracking related to all the commitments..

The following table presents the future payments of merger commitments by calendar years

Merger Commitments Payments

<i>(In millions)</i>	2021	2022	2023	2024	2025	Thereafter	Total
Merger commitments	\$ 4.1	\$ 1.5	\$ 1.5	\$ 1.2	\$ 1.2	\$ 2.4	\$ 11.9

Financial Guarantees

At December 31, 2020, there was no guarantee to external parties.

Contingencies

We account for contingent liabilities utilizing ASC Topic 450, Contingencies. By their nature, the amount of the contingency and the timing of a contingent event and any resulting accounting recognition are subject to our judgment of such events and our estimates of the amounts. Actual results related to contingencies may be difficult to predict and could differ significantly from the estimates included in reported earnings.

Antero Contract

In June 2019, a jury trial was held in the County Court for Denver, Colorado to consider a contractual dispute relating to gas pricing between Washington Gas and its affiliate WGL Midstream and Antero Resources Corporation (Antero). Following the trial, the jury returned a verdict in favor of Antero for \$95.9 million, of which \$11.2 million was against Washington Gas, and \$84.7 million against WGL Midstream. Following the official entry of the judgment, the Company filed an appeal on August 16, 2019. On December 10, 2020, the Colorado Court of Appeals issued an unpublished opinion affirming the judgment of the trial court. A satisfaction has been filed with the court after we paid the full legal liability in February 2021.

As of December 31, 2020, the Company has accrued a legal liability with court fees and interest in a total amount of \$12.5 million recorded in "Miscellaneous Current and Accrued Liabilities" on Washington Gas' balance sheets, which was paid in February 2021. Washington Gas recorded a receivable from our trading partner for an amount expected to be recovered under a commercial arrangement, and a receivable related to sharing with our customers as the contract relates to asset optimization. The receivable from our trading partner, net of the allowance for doubtful accounts, was \$1.4 million in "Miscellaneous Deferred Debits", and sharing with customers was \$5.1 million in "Unrecovered Purchased Gas Costs" on the balance sheets. Management believes that there are no additional contingencies associated with the Antero judgement.

Regulatory Contingencies

Certain legal and administrative proceedings incidental to our business, including regulatory contingencies, involve Washington Gas. In our opinion, we have recorded an adequate provision for probable losses or refunds to customers for regulatory contingencies related to these proceedings.

Maryland Show-Cause Order. Following the National Transportation and Safety Board (NTSB) hearing that examined the August 10, 2016, explosion and fire at an apartment complex in Silver Spring, Maryland, on September 5, 2019, the PSC of MD ordered the Company to (i) provide a detailed response to the NTSB's probable cause findings, and (ii) provide evidence regarding the status of a 2003 mercury regulator replacement program, and if the program was not completed, to show cause why the Commission should not impose a civil penalty on the Company. Following several hearings throughout the course of 2019 and 2020, on December 18, 2020, the PSC of MD found that the Company failed to file annual reports informing the PSC of MD of the status of the Company's program and imposed a \$750,000 penalty on the Company for reporting violations. The PSC of MD ruled that the NTSB probable cause finding constituted hearsay and could not be admitted into the record of the case and did not undertake its own inquiry into the source of the explosion. The PSC of MD did not make any safety-related findings in the case but did find that the Company made an enforceable regulatory commitment to replace all mercury regulators. The Company paid the \$750,000 penalty in January 2021 and management believes that there is no additional liability as a result of the ruling from the PSC of MD. In its December 18, 2020 order, the PSC of MD also found that Washington Gas' proposed implementation plan to replace all remaining mercury regulators within five years of completing a mercury regulator survey adequately addresses the need to replace all remaining mercury regulators in Maryland, and is in the public interest. The costs of the proposed implementation program are not yet known, and the recovery of these costs must be deferred until a future rate case.

7. PENSION AND OTHER POST-RETIREMENT BENEFIT PLANS

Pension Plans

Washington Gas maintains a qualified, trustee, non-contributory defined benefit pension plan (qualified pension plan) covering most active and vested former employees of Washington Gas and certain employees of WGL subsidiaries. The non-contributory defined benefit pension plan is closed to all employees hired on or after January 1, 2010 and instead employees are eligible to receive supplemental contributions to their defined-contribution savings plan.

Several executive officers of Washington Gas also participate in a defined benefit supplemental executive retirement plan (DB SERP), a non-qualified pension plan. The DB SERP was closed to new entrants beginning January 1, 2010 and instead, executive officers are eligible to participate in a defined contribution SERP (DC SERP). In addition, effective January 1, 2010, Washington Gas established a non-funded defined benefit restoration plan (DB restoration) for the purpose of providing supplemental pension and pension-related benefits to a select group of management employees. There are rabbi trusts associated with the DB SERP and DB restoration plans that were funded pursuant to the Merger Agreement. The rabbi trusts can be used to make payments to the participants, or the payments can be made from operating funds. At December 31, 2020, the rabbi trust balance associated with these two plans were \$18.8 million, of which \$6.7 million was recorded in "Miscellaneous Current and Accrued Assets" and \$12.1 million was recorded in "Other Investments", along with other rabbi trust balances. Washington Gas accounts for the qualified pension plan, DB SERP and DB restoration plans under the provisions of ASC Topic 715, Compensation-Retirement Benefits.

Employee Savings Plans

Washington Gas offers defined-contribution savings plans to all eligible employees. These plans allow participants to defer on a pre-tax or after-tax basis, a portion of their salaries for investment in various alternatives. We made matching contributions of \$5.6 million and \$5.2 million during the year ended December 31, 2020 and 2019, respectively. All employees not earning benefits in the qualified pension plan receive an employer provided supplemental contribution ranging from 4% to 6% depending on years of service. Total supplemental contributions to the plans were \$3.8 million and \$3.2 million during the year ended December 31, 2020 and 2019, respectively.

Other Post-Retirement Benefits

Washington Gas provides certain healthcare and life insurance benefits for retired employees of Washington Gas and certain employees of WGL subsidiaries. Substantially all employees of Washington Gas may become eligible for such benefits if they attain retirement status while working for Washington Gas. For eligible retirees and dependents not yet receiving Medicare benefits, Washington Gas provides medical, prescription drug and dental benefits through the Washington Gas Light Company Retiree Medical Plan (Retiree Medical Plan). For Medicare-eligible retirees age 65 and older, eligible retirees and dependents participate in a special tax-free Health Reimbursement Account plan (HRA plan) effective January 1, 2015. Participating retirees and dependents receive an annual subsidy to help purchase supplemental medical, prescription drug and dental coverage in the marketplace as well as additional reimbursement for catastrophic prescription drug costs. Washington Gas accounts for healthcare and life insurance benefits under the provisions of ASC Topic 715.

On September 25, 2015, the Retiree Medical Plan was amended to limit the aggregate cost of applicable employer-sponsored coverage, thereby avoiding the 40% excise tax enacted by the Patient Protection and Affordable Care Act of 2010. The resolution, which was effective September 30, 2015 applies to plan years beginning on or after January 1, 2018.

Almost all costs associated with Washington Gas' defined benefit post-retirement plans have historically been, and are expected to be, recovered through Washington Gas' rates. Therefore, in accordance with ASC Topic 980 and ASC Topic 715, Washington Gas established a regulatory asset/liability for the substantial majority of the unrecognized costs/income associated with its defined benefit post-retirement plans. To the extent these amounts will not be recovered through Washington Gas' rates, they are recorded directly to "Accumulated Other Comprehensive Income."

Benefit Contribution

For the qualified pension plan, Washington Gas' funding policy is to contribute an amount sufficient to satisfy the minimum annual funding requirements under the Pension Protection Act. Any contributions above the minimum annual funding requirements would be limited to amounts that are deductible under appropriate tax law. For the healthcare and life insurance benefit plans, Washington Gas' funding policy is to contribute amounts that are collected from ratepayers.

During the year ended December 31, 2020, Washington Gas did not contribute to its qualified pension but did contribute \$20.5 million and \$0.5 million to its DB SERP and DB Restoration plans, respectively, which was funded by the rabbi trust. For the year of 2021, Washington Gas does not expect to make a contribution to its qualified pension plan and expects to contribute \$7.5 million to its DB SERP and DB restoration plans, which is expected to be funded by the related rabbi trusts. During the year 2020, Washington Gas did not make contributions for its health and life insurance benefit plans. Washington Gas does not expect to make a contribution to its health and life insurance benefit plans year in 2021.

8. SUBSEQUENT EVENTS

Management has evaluated the impact of events occurring after December 31, 2020 up to April 30, 2021, the date that these financial statements were available to be issued. These financial statements include all necessary adjustments and disclosures resulting from that evaluation.

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)	6,058,916,788
4	Property Under Capital Leases	38,512,576
5	Plant Purchased or Sold	
6	Completed Construction not Classified	
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of lines 3 thru 7)	6,097,429,364
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	312,856,441
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	6,410,285,805
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,918,678,997
15	Net Utility Plant (Total of lines 13 and 14)	4,491,606,808
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	1,737,703,725
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	180,975,272
22	TOTAL In Service (Total of lines 18 thru 21)	1,918,678,997
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)	1,918,678,997

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		6,058,916,788		
4		38,512,576		
5				
6				
7				
8		6,097,429,364		
9				
10				
11		312,856,441		
12				
13		6,410,285,805		
14		1,918,678,997		
15		4,491,606,808		
16				
17				
18		1,737,703,725		
19				
20				
21		180,975,272		
22		1,918,678,997		
23				
24				
25				
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32				
33		1,918,678,997		

Gas Plant in Service (Accounts 101, 102, 103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts.
 2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
 3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
 4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
 5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	24,312	
3	302 Franchises and Consents	53,697	
4	303 Miscellaneous Intangible Plant	182,366,675	6,594,681
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	182,444,684	6,594,681
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		

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	341,480	
60	361 Structures and Improvements	14,684,290	
61	362 Gas Holders	49,421,074	181,521
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	5,174,441	427,632
68	363.6 Asset Retirement Costs for Other Storage Plant		
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	69,621,285	609,153
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 Washington Gas Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report End of <u>2020/Q4</u>
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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,	69,621,285	609,153
82	TRANSMISSION PLAN		
83	365.1 Land and Land Rights	3,256,556	972,281
84	365.2 Rights-of-Way	12,929,626	3,166,665
85	366 Structures and Improvements	32,545,630	379,257
86	367 Mains	417,979,784	67,121,609
87	368 Compressor Station Equipment		
88	369 Measuring and Regulating Station Equipment	244,231,699	12,254,588
89	370 Communication Equipment		
90	371 Other Equipment		
91	372 Asset Retirement Costs for Transmission Plant	3,384,031	270,509
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	714,327,326	84,164,909
93	DISTRIBUTION PLANT		
94	374 Land and Land Rights	1,159	
95	375 Structures and Improvements		324,057
96	376 Mains	2,009,238,686	140,332,048
97	377 Compressor Station Equipment		
98	378 Measuring and Regulating Station Equipment-General	17,451,338	1,578,022
99	379 Measuring and Regulating Station Equipment-City Gate		
100	380 Services	1,788,972,447	122,120,904
101	381 Meters	124,078,866	10,764,013
102	382 Meter Installations	240,883,645	7,976,477
103	383 House Regulators	34,781,805	1,346,844
104	384 House Regulator Installations	14,150,260	168,782
105	385 Industrial Measuring and Regulating Station Equipment	471,051	111,855
106	386 Other Property on Customers' Premises		
107	387 Other Equipment	4,604,596	94,052
108	388 Asset Retirement Costs for Distribution Plant	129,512,684	1,428,553
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	4,364,146,537	286,245,607
110	GENERAL PLANT		
111	389 Land and Land Rights	3,865,440	
112	390 Structures and Improvements	180,678,101	1,031,298
113	391 Office Furniture and Equipment	44,957,687	1,106,905
114	392 Transportation Equipment	42,957,607	2,432,961
115	393 Stores Equipment	673,054	
116	394 Tools, Shop, and Garage Equipment	17,664,906	3,585,909
117	395 Laboratory Equipment	152,713	
118	396 Power Operated Equipment	5,050,139	358,327
119	397 Communication Equipment	109,959,090	9,810,814
120	398 Miscellaneous Equipment	3,413,082	590,491
121	Subtotal (Enter Total of lines 111 thru 120)	409,371,819	18,916,705
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)	409,371,819	18,916,705
125	TOTAL (Accounts 101 and 106)	5,739,911,651	396,531,055
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)	5,739,911,651	396,531,055

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				24,312
3				53,697
4	10,623,419			178,337,937
5	10,623,419			178,415,946
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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				341,480
60				14,684,290
61				49,602,595
62				
63				
64				
65				
66				
67				5,602,073
68				
69				70,230,438
70				
71				
72				
73				
74				
75				
76				
77				
78				
79				
80				

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				70,230,438
82				
83	766,591			3,462,246
84				16,096,291
85	101,442			32,823,445
86	811,558			484,289,835
87				
88	79,858			256,406,429
89				
90				
91	116,027			3,538,513
92	1,875,476			796,616,759
93				
94				1,159
95				324,057
96	1,252,405			2,148,318,329
97				
98	43,209			18,986,151
99				
100	3,624,460			1,907,468,891
101	3,707,742			131,135,137
102	3,310,876			245,549,246
103	31,400			36,097,249
104	10,101			14,308,941
105				582,906
106				
107				4,698,648
108	2,631,488			128,309,749
109	14,611,681			4,635,780,463
110				
111		(11,869)		3,853,571
112		(1,817,544)		179,891,855
113	3,262,784	(33,443)		42,768,365
114	575,053	415,338		45,230,853
115	11,447	(56,988)		604,619
116	696,642			20,554,173
117	8,924			143,789
118				5,408,466
119	5,700,476	13,534		114,082,962
120	156,468			3,847,105
121	10,411,794	(1,490,972)		416,385,758
122				
123				
124	10,411,794	(1,490,972)		416,385,758
125	37,522,370	(1,490,972)		6,097,429,364
126				
127				
128				
129	37,522,370	(1,490,972)		6,097,429,364

Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 114 Column: e
Balance related to right of use asset from finance lease.

Schedule Page: 204 Line No.: 112 Column: e
Balance related to right of use asset from operating lease.

Schedule Page: 204 Line No.: 113 Column: e
Balance related to right of use asset from operating lease.

Schedule Page: 204 Line No.: 115 Column: e
Balance related to right of use asset from operating lease.

Schedule Page: 204 Line No.: 119 Column: e
Balance related to right of use asset from operating lease.

Schedule Page: 204 Line No.: 111 Column: e
Balance related to right of use asset from operating lease.

Gas Property and Capacity Leased from Others

1. Report below the information called for concerning gas property and capacity leased from others for gas operations.
2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
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42				
43				
44				
45	Total			

Gas Property and Capacity Leased to Others

1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.
2. In column (d) provide the lease payments received from others.
3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	*	Description of Lease (c)	Lease Payments for Current Year (d)
		(b)		
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
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36				
37				
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41				
42				
43				
44				
45	Total			

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				
6				
7				
8				
9				
10				
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43				
44				
45	Total			

Construction Work in Progress-Gas (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).
2. 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).
3. 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	Distribution Plant	128,418,452	7,475,000
2	General Plant	12,120,024	166,000
3	Intangible Plant	5,988,700	124,000
4	Storage Plant	3,675,316	50,000
5	Transmission Plant	16,427,806	516,000
6	PG & DC Sup Rein Pipe -Construction	42,815,302	83,000,000
7	Strip 1 West - Phase 3	17,942,986	12,057,000
8	Strip 1-24" Main Installation	7,125,135	4,875,000
9	LMR System Upgrade-SC	4,298,801	201,000
10	Balls ford RD AOP. Prince William	4,290,991	46,000
11	"STRIP 1 - Around Tysons Corner 24	4,088,220	162,000
12	20 MILE LOOP - OFFSET D	3,780,543	7,219,000
13	LMR System Upgrade	3,716,378	284,000
14	(T-ARP) RCV - Strip 12 PRS#2	3,678,687	1,000
15	AOP - Columbia Pike - Four Mile Run	3,598,969	1,000
16	Microwave Network Upgrade	3,576,591	723,000
17	Strip 12 PRS #3	3,127,620	3,000
18	AOP-WHITE FLINT WEST PH2-MO	3,126,957	1,000
19	Strip 1W Phase 3 Distribution Main	2,675,163	1,825,000
20	AOP - BILLABLE AT 11.3% - RTE 1 WID	2,239,504	1,000
21	AOP - US 1(BALTIMORE AVE) ROAD IMPR	2,152,279	1,000
22	Nebasco Mills RD Roadway Widening -	2,059,105	68,000
23	SCADA - New SCADA System Software.	1,888,515	66,000
24	Gardiner Road II Land purchase	1,853,503	1,000
25	Hydromax Legacy CCTV 2020	1,556,639	6,000
26	DC AOP - MASSACHUSETTS AVE NW - PHA	1,490,369	425,000
27	LCPS ES-31	1,439,006	1,000
28	RM 37. SC. The Rule Making 37 RM37	1,437,977	1,000
29	8305 GEENSBORO LANE THE BORO	1,435,250	1,000
30	Strip 1 - Lisle Avenue Regulator St	1,387,095	113,000
31	MD 4 PENNSYLVANIVA AVE AT SUITLAND	1,381,882	5,000
32	MAINS - HOPE DR - AOP	1,360,411	1,000
33	Fairfax Government Center	1,332,898	1,000
34	DC APRP 4 - 17TH ST NE - WARD X - O	1,306,933	24,000
35	DC AOP - MASSACHUSETTS AVE NW - PHA	1,242,222	70,000
36	THE PLAN PRGM 4 - BLACKTHORN ST - P	1,242,011	5,000
37	PAVING	1,165,298	1,000
38	AOP - MINNESOTA AVE NE PH2 BENNING	1,150,334	1,000
39	AOP - BRADDOCK RD_FFX - FCDOT 5G25	1,149,884	1,000
40	24" PipeL-Gardiner Rd to Crain Hwy	1,058,691	4,000
41	AOP - BALTIMORE RD - MO	1,055,981	1,000
42	TUSCARORA VILLAGE	1,050,291	1,000
43	DC AOP - SOUTHERN AVE PHASE 2 - WAR	1,045,796	76,000
44	AOP - EISENHOWER AVE - ALEX - VDOT#	1,010,244	1,000

Construction Work in Progress-Gas (Account 107) (continued)

1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).
2. 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).
3. 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	AOP project at Rt.7 and Battlefield	993,026	38,700
2	Strip 33 - Utterback Store Road	964,659	326,000
3	MAINS - VALLEY AVE - AOP	933,997	566,000
4			
5			
6			
7			
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41			
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44			
45	Total	312,856,441	120,535,700

Non-Traditional Rate Treatment Afforded New Projects

1. The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.
2. In column b, list the CP Docket Number where the Commission authorized the facility.
3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)
4. In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.
5. In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.

Line No.	Name of Facility (a)	CP Docket No. (b)	Type of Rate Treatment (c)	Gas Plant in Service (d)
1	Not Applicable			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
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28				
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32				
33				
34				
35				
36				
	Total			0

Non-Traditional Rate Treatment Afforded New Projects (continued)

- 6. In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes – Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes – Other Property; Account 283, Accumulated Deferred Income Taxes – Other, associated with the facility.
- 7. In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense).
- 8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility.
- 9. In column i, report the amount of depreciation expense accrued on the facility during the year.
- 10. In column j, list any other expenses(including taxes) allocated to the facility.
- 11. In column k, report the incremental revenues associated with the facility.
- 12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project.
- 13. Provide the total amounts for each column.

Line No.	Accumulated Depreciation (e)	Accumulated Deferred Income Taxes (f)	Operating Expense (g)	Maintenance Expense (h)	Depreciation Expense (i)	Other Expenses (including taxes) (j)	Incremental Revenues (k)
1							
2							
3							
4							
5							
6							
7							
8							
9							
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
General Description of Construction Overhead Procedure			

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.

WASHINGTON GAS LIGHT COMPANY

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

Year Ended December 31, 2020

Payroll overheads consist of the following employee related expenses: OPEB (Other Post-employment Benefits), pensions, group insurance, 401(k) plans (Savings Plan for management employees, Capital Appreciation Plan for union employees), worker's compensation, FICA tax (company liability), federal unemployment tax, state unemployment tax and other benefits. Only Service costs related to Pension and OPEB (Other Post-employment Benefits) are included in the construction overheads.

The payroll-related overheads are allocated each accounting period based upon the current period's' Capital Labor costs multiplied by a specific benefit overhead rate. The specific benefit overhead rate is calculated as a percentage of the specific budgeted benefit costs compared to the total budgeted Labor costs (ex: Budgeted FICA Costs / Total Budgeted Labor Costs = FICA Benefit Overhead Rate. The payroll-related overheads are apportioned among jobs monthly based on direct labor assigned to capital work.

Administrative and General Costs include a portion of the salaries of certain general office employees and certain general expenses. The determination of the amount of such costs applicable to construction is based principally upon departmental analysis of work performed.

Supervision classified as overhead includes salaries and expenses of directors, managers, engineers, supervisors, draftsmen, and assistants, applicable to construction, whose duties were of a more general character than those of job supervisors.

Engineering and Supervision overhead costs were segregated at source between construction and operation on basis of work done. The portion applicable to construction was recorded in clearing accounts. Separate clearing accounts were maintained for:

(1) Development and Design -

The greater part of such overhead costs were identified and charged to specific projects. The costs of directing such work and miscellaneous related expenses were apportioned to capital jobs based on current monthly capitalized charges.

(2) Construction Supervision by the Company of installed mains, services, and appurtenances by Company and contractor forces

Such overhead costs, except for large and unusual projects, were apportioned to supervised construction on a dollar basis of Company labor and contractor costs.

(3) Inspection overhead costs are allocated to jobs based on contractor service charges including internal labor, direct material, equipment and vendor invoices applicable to construction. These were apportioned based on contractor costs.

Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
General Description of Construction Overhead Procedure			

Allowance for Borrowed Funds Used during Construction was calculated and recorded in the cost of each project at the debt rate of 0.1027% per month (1.232% per annum) and equity rate of 0.0913% per month (1.095% per annum) of the prior month's balance in construction work in progress.

General Description of Construction Overhead Procedure (continued)

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

1. For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.
2. Identify, in a footnote, the specific entity used as the source for the capital structure figures.
3. Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio (percent) (c)	Cost Rate Percentage (d)
	(1) Average Short-Term Debt	S 230,438,666		
	(2) Short-Term Interest			s 0.98
	(3) Long-Term Debt	D 1,318,021,891	45.60	d 4.70
	(4) Preferred Stock	P		p
	(5) Common Equity	C 1,572,195,783	54.40	c 9.40
	(6) Total Capitalization	2,890,217,674	100.00	
	(7) Average Construction Work In Progress Balance	W 293,206,700		

2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$ 1.23

3. Rate for Other Funds $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$ 1.09

4. Weighted Average Rate Actually Used for the Year:

- | | |
|------------------------------|------|
| a. Rate for Borrowed Funds - | 1.23 |
| b. Rate for Other Funds - | 1.09 |

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 (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
	Section A. BALANCES AND CHANGES DURING YEAR				
1	Balance Beginning of Year	1,682,143,665	1,682,143,665		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	107,116,530	107,116,530		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Expense of Gas Plant Leased to Others				
6	Transportation Expenses - Clearing	3,409,325	3,409,325		
7	Other Clearing Accounts	303,268	303,268		
8	Other Clearing (Specify) (footnote details):				
9					
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	110,829,123	110,829,123		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(14,471,163)	(14,471,163)		
13	Cost of Removal	(34,201,148)	(34,201,148)		
14	Salvage (Credit)				
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(48,672,311)	(48,672,311)		
16	Other Debit or Credit Items (Describe) (footnote details):				
17					
18	Book Cost of Asset Retirement Costs	(6,596,752)	(6,596,752)		
19	Balance End of Year (Total of lines 1,10,15,16 and 18)	1,737,703,725	1,737,703,725		
	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS				
21	Productions-Manufactured Gas				
22	Production and Gathering-Natural Gas				
23	Products Extraction-Natural Gas				
24	Underground Gas Storage				
25	Other Storage Plant	50,322,764	50,322,764		
26	Base Load LNG Terminaling and Processing Plant				
27	Transmission	172,516,131	172,516,131		
28	Distribution	1,468,248,780	1,468,248,780		
29	General	46,616,050	46,616,050		
30	TOTAL (Total of lines 21 thru 29)	1,737,703,725	1,737,703,725		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
FOOTNOTE DATA			

Schedule Page: 219 Line No.: 19 Column: c

Accumulated Provision for Depreciation of Gas Utility Plant as of December 31, 2020 excludes amounts applicable to capitalization of software, amounts related to recovery of margins applicable to Interruptible Facilities in Maryland, amounts applicable to General Plant and for certain transmission facilities. All the amounts are included in Accumulated Provisions for Amortization, Account 111. See table below for reconciliation to the Balance Sheet.

Accumulated Provision for Depreciation of Gas Utility as of December 31, 2020 includes actual cost of removal incurred and accruals related to cost of removal.

Total per line 30	1,737,703,725
Capitalization of Software	84,609,176
Interruptible Facilities in MD	7,241,017
General Plant	75,917,815
Transmission Facilities	13,207,263
Total	1,918,678,996
 Per Line 5, Pg 110	 1,918,678,997

Name of Respondent Washington Gas Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report End of <u>2020/Q4</u>
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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 at Beginning of					86,476,151	1,500,475		87,976,626
2	Gas Delivered to Storage					68,354,377			68,354,377
3	Gas Withdrawn from					85,691,339			85,691,339
4	Other Debits and Credits					(57,756)			(57,756)
5	Balance at End of Year					69,081,433	1,500,475		70,581,908
6	Dth					38,811,666	597,770		39,409,436
7	Amount Per Dth					1.7799	2.5101		1.7910

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Washington Gas Light Company	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission	04/01/2021	2020/Q4
FOOTNOTE DATA			

Schedule Page: 220 Line No.: 5 Column: i

Segregation of the inventory between current and noncurrent is not applicable. Washington Gas does not segregate inventory between current and noncurrent. The method used to report the storage is the inventory method.

Investments (Account 123, 124, and 136)

1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.
2. Provide a subheading for each account and list thereunder the information called for:
 - (a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.
 - (b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.

Line No.	Description of Investment (a)	* (b)	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (c)	Purchases or Additions During the Year (d)
1	Account 123 - Investments in Associated Companies	*		
2	Account 124 - Benefit Plan			
3	Benefit Plan - Rabbi Trust for DB Restoration, DC Restoration, DC SERP Plan	*	4,237,628	
4	Benefit Plan - Rabbi Trust for DB SERP, Deferred Comp Plan	*	20,377,995	
5	Account 124 Total		24,615,622	
6	Account 136 - Temporary Cash Investments		10,994,775	
7				
8	Account 123, 124, 136 Total		35,610,397	
9				
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Investments (Account 123, 124, and 136) (continued)

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.
 3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.
 4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.
 5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.
 6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).

Line No.	Sales or Other Dispositions During Year (e)	Principal Amount or No. of Shares at End of Year (f)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (g)	Revenues for Year (h)	Gain or Loss from Investment Disposed of (i)
1					
2					
3	1,115,574		3,122,054	13,288	
4	8,212,172		12,165,823	107,815	
5	9,327,746		15,287,876	121,103	
6	7,804,082		3,190,693		
7					
8	17,131,828		18,478,569	121,103	
9					
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Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

Schedule Page: 222 Line No.: 5 Column: g

The rabbi trusts are funded to satisfy certain executives and outside director retirement benefit plan obligations. The funds in the rabbi trusts can only be used to pay for plan participant benefits and other plan expenses such as investment fees or trustee fees. The funds are currently invested in money market funds.

Investments in Subsidiary Companies (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.
2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).
 - (a) Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.
 - (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	None			
2				
3				
4				
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40	TOTAL Cost of Account 123.1 \$		TOTAL	

Investments in Subsidiary Companies (Account 123.1) (continued)

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustments includible in column (f).
8. Report on Line 40, column (a) the total cost of Account 123.1.

Line No.	Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
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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 Insurance	10,143,966
2	Prepaid Rents	169,016
3	Prepaid Taxes	25,016,786
4	Prepaid Interest	
5	Miscellaneous Prepayments	10,152,904
6	TOTAL	45,482,672

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							
8							
9							
10							
11							
12							
13							
14							
15	Total						

Name of Respondent
Washington Gas Light Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/01/2021

Year/Period of Report
End of 2020/Q4

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

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the 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							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	Total						

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Washington Gas Light Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/01/2021	2020/Q4
FOOTNOTE DATA			

Schedule Page: 230 Line No.: 5 Column: b

Miscellaneous Prepayments consists of the following:

Software services	7,303,514
Software maintenance	393,832
Promotion and Energy saving programs	266,712
Revolving fee prepayment	636,154
Tower lease costs	571,551
Savings Fee	86,509
Other miscellaneous	584,678
Prepaid postage	14,556
Health Care Deposits	<u>295,398</u>
Total miscellaneous	10,152,904

Name of Respondent Washington Gas Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report End of <u>2020/Q4</u>
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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 (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.
5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning Current Quarter/Year (b)	Debits (c)	Written off During Quarter/Year Account Charged (d)	Written off During Period Amount Recovered (e)	Written off During Period Amount Deemed Unrecoverable (f)	Balance at End of Current Quarter/Year (g)
1	ASC 715 Pension and SERP	44,078,599			40,198,766		3,879,833
2	Income Tax Due from Customers	26,001,629	6,610,526		2,821,173		29,790,982
3	COVID-19 Related Costs		7,924,508				7,924,508
4	Fair Value of Derivative Instrumental Hedges (various)	12,036,898			590,349		11,446,549
5	Short Term Disability	10,716,169	1,125,305		50,168		11,791,306
6	BPO 2.0 Costs to Achieve (Various)	1,919,508			1,326,855		592,653
7	VA Mapping Verification, Correction (5 years)	1,983,208	332,985		1,608,189		708,004
8	EmPower MD (5 years)	9,274,224	9,692,106		4,678,890		14,287,440
9	Worker's Compensation	4,175,255	924,423		401,322		4,698,356
10	Peaking Facility (15 years)	2,327,092			368,289		1,958,803
11	Environmental Costs (Various)	6,967,393	964,177		494,759		7,436,811
12	DC Rate Case - FC 934	1,284,700	1,864,350		794,200		2,354,850
13	FC 1027 Rate Case	1,783,239			18,795		1,764,444
14	Software Implementation (SAP) (5 yrs.)	1,047,371			258,020		789,351
15	Audit Fees - FC 1115 (3 years)	649,022					649,022
16	MD Stride Audit Costs	258,103			50,814		207,289
17	Merger transaction costs	1,775,078	840,736		836,954		1,778,860
18	VA CARE	727,672	263,000		990,672		
19	Other	37,141			67,095		(29,954)
20							
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40	Total	127,042,301	30,542,116		55,555,310	0	102,029,107

Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

Schedule Page: 232 Line No.: 17 Column: a

Transaction costs associated with the merger with AltaGas, Ltd. that was consummated on July 6, 2018.

Schedule Page: 232 Line No.: 12 Column: a

Amortization period is set by the DC rate case and updated for each rate case.

Schedule Page: 232 Line No.: 11 Column: a

Environmental costs in DC and Maryland are being amortized over various periods. There are no environmental regulatory assets subject to recovery in Virginia.

Schedule Page: 232 Line No.: 2 Column: a

Amounts due from customers for deferred tax liabilities related to tax benefits on deduction flowed directly to customers prior to the adoption of income tax normalization for ratemaking purposes and tax rate changes including the latest reduction as a result of the 2017 Tax Cuts and Job Act.

Schedule Page: 232 Line No.: 1 Column: b

Beginning balance was revised to include the adjustment related to change in accounting principle. Refer to Note 1 - Accounting policies for further discussion on change in accounting principle.

Schedule Page: 232 Line No.: 40 Column: b

Beginning balance was revised to include the adjustment related to change in accounting principle. Refer to Note 1 - Accounting policies for further discussion on change in accounting principle.

Schedule Page: 232 Line No.: 3 Column: a

Regulatory assets established to capture and track the incremental COVID-19 related costs.

Schedule Page: 232 Line No.: 40 Column: g

Description	DC	MD	VA
BPO 2.0 Costs to Achieve	N/A	Maryland PSC Letter Order ML #178402	N/A
Environmental Cost	Formal Case 922, Order No. 10307, Issue #3(c); Formal Case 934, Order No. 10464, Page 3; Formal Case 989, Order 12589, Issue #4, Page 73	Case 8660, Order No. 71510, Stipulation Page 5	N/A
Fair Value of Derivative Instrument Hedges	A	A	A
Income Tax Due From Customers	A	A	A
Other Regulatory Assets - EmPower MD	N/A	Case No. 9362, Order No. 86785	N/A
Other Regulatory Assets - MD Stride	N/A	Case No. 9335, Order No. 86321	N/A
Other Regulatory Assets - Short Term Disability	A	A	A
Other Regulatory Assets - Worker's Comp	A	A	A
Peaking Facility	Formal Case No. 1093, Order No. 17132	Case No. 9322, Order No. 86013	Case No. PUE-2014-00005, Final Order Dated 7/7/14
Pension Costs Recoverable Through DC Rates	Formal Case 870, Order 9146, Page 39	Case No. 9267, Order No. 84475	PUE 2006 - 00059, Final Order Dated September 19, 2007
SFAS 158 Pension, OPEB &			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
FOOTNOTE DATA			

SERP DC, VA, MD	A	A	A
VA Mapping Verification, Correction	N/A	N/A	A
VA CARE	N/A	N/A	A
IT - SAP Implementation	N/A	Formal case 9481	N/A
Merger transaction costs	A	A	A

A	Regulatory assets established for difference between rate treatment and treatment under US Generally Accepted Accounting Principles.
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Miscellaneous Deferred Debits (Account 186)

1. Report below the details called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	Credits Account Charged (d)	Credits Amount (e)	Balance at End of Year (f)
1	Reserve Deficiency - VA PSC R Case - A	9,499,403		404305/309	396,359	9,103,044
2	Prepaid Other Post Retirement Benefits	366,507,791	66,811,271			433,319,062
3	Deferred Asset - Multi Family Units	4,071,664	76,636			4,148,300
4	Other Receivable		1,477,411	Various	122,242	1,355,169
5	Other	1,548		Various	525	1,023
6						
7						
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39	Miscellaneous Work in Progress					
40	Total	380,080,406	68,365,318		519,126	447,926,598

Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

Schedule Page: 233 Line No.: 1 Column: a
The amortization period is thirty-three and a half years.

Schedule Page: 233 Line No.: 3 Column: a
The amortization period is thirty years.

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	208,098,170	22,807,241	46,389,726
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)	208,098,170	22,807,241	46,389,726
6	Other (Specify) (footnote details)			
7	TOTAL Account 190 (Total of lines 5 thru 6)	208,098,170	22,807,241	46,389,726
8	Classification of TOTAL			
9	Federal Income Tax	183,473,837	15,689,850	32,411,051
10	State Income Tax	24,624,333	7,117,391	13,978,675
11	Local Income Tax			

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. (g)	Amount (h)	Account No. (i)	Amount (j)	
1							
2							
3	9,809,515	1,934,442		144,668,062		(52,439)	79,085,081
4							
5	9,809,515	1,934,442		144,668,062		(52,439)	79,085,081
6							
7	9,809,515	1,934,442		144,668,062		(52,439)	79,085,081
8							
9	654,414	1,931,514		136,360,246		(52,439)	65,059,453
10	9,155,101	2,928		8,307,816			14,025,628
11							

Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

Schedule Page: 234 Line No.: 3 Column: h

Reflect amounts recorded to depreciation related accounts reclassified to this line item. Offset reflected on pg 274-275 & pg 276-277.

Capital Stock (Accounts 201 and 204)

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)
1	Common Stock	80,000,000	1.00	
2				
3				
4				
5				
6				
7				
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Capital Stock (Accounts 201 and 204)

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	46,479,536	46,479,536				
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Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Received on (Accts 202, 203, 205, 206, 207, and 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.
4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1	Not applicable			
2				
3				
4				
5				
6				
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40	Total		0	0

Other Paid-In Capital (Accounts 208-211)

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

- (a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.
- (b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- (d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 208 - Donations Received from Stockholders	
2	Beginning Balance - 0, Activity - 0	
3		
4	Account 209 - Reduction in Par or Stated Value of Capital Stock	
5	Beginning Balance - 0, Activity - 0	
6		
7	Account 210 - Gain on Resale or Cancellation of Reacquired Capital Stock	
8	Beginning Balance - 1,212,395, Activity - 0	1,212,395
9		
10	Account 211 - Miscellaneous Paid-in Capital	
11	Beginning Balance - 978,060,513, Activity - 225,000,000 (capital contribution)	1,203,060,513
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28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	Total	1,204,272,908

DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Not applicable	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
TOTAL		

CAPITAL STOCK EXPENSE (ACCOUNT 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
16	Not applicable	
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
TOTAL		

Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Securities Issued or Assumed and Securities Refunded or Retired During the Year			

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.
2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.
3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.
4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.
5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

Not applicable

Long-Term Debt (Accounts 221, 222, 223, and 224)

1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amts held by respondent) (d)
1	Account 224, Other Long-Term Debt			
2	Medium-Term Notes			
3	1995 Shelf Registration - Series C	/ /	/ /	53,000,000
4	1997 Shelf Registration - Series D	/ /	/ /	144,000,000
5	1997 Shelf Registration - Series E	/ /	/ /	8,500,000
6	2001 Shelf Registration - Series G	/ /	/ /	90,500,000
7	2009 and 2014 Private Placement	/ /	/ /	50,000,000
8	2010 Shelf Registration - Series I	/ /	/ /	75,000,000
9	2013 Shelf Registration - Series J	/ /	/ /	175,000,000
10	MTN-2015 Shelf-Series K	/ /	/ /	250,000,000
11	MTN-2015 Shelf-Series K Reopening	/ /	/ /	200,000,000
12	MTN 2019 Shelf- Series L	/ /	/ /	400,000,000
13	Commercial Paper		/ /	100,000,000
14				
15				
16				
17				
18				
19				
20				
21				
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26				
27				
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34				
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36				
37				
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39				
40	TOTAL			1,546,000,000

Long-Term Debt (Accounts 221, 222, 223, and 224)

5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Interest for Year Rate (in %) (e)	Interest for Year Amount (f)	Held by Respondent Reacquired Bonds (Acct 222) (g)	Held by Respondent Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year (i)
1					
2					
3		3,560,800			
4		9,527,600			
5		637,500			
6		5,172,301			
7		2,120,000			
8		4,142,646			
9		7,933,108			
10		9,490,000			
11		7,835,530			
12		11,244,111			
13					
14					
15					
16					
17					
18					
19					
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39					
40		61,663,596			

Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
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FOOTNOTE DATA

Schedule Page: 256 Line No.: 2 Column: a

Trade Number	Coupon	Face Amount	Amount Outstanding	Settlement Date	Nominal Maturity Date
C-9	6.820%	10,000,000	10,000,000	10/09/96	9-Oct-26
C-10	6.820%	5,000,000	5,000,000	10/09/96	9-Oct-26
C-11	6.820%	5,000,000	5,000,000	10/09/96	9-Oct-26
C-12	6.820%	5,000,000	5,000,000	10/09/96	9-Oct-26
C-13	6.630%	10,000,000	10,000,000	10/23/96	23-Oct-26
C-14	6.630%	6,000,000	6,000,000	10/23/96	23-Oct-26
C-15	6.630%	6,000,000	6,000,000	10/23/96	23-Oct-26
C-16	6.620%	6,000,000	6,000,000	10/23/96	23-Oct-26
D-1	6.570%	6,000,000	6,000,000	02/21/97	22-Feb-27
D-2	6.570%	8,000,000	8,000,000	02/21/97	22-Feb-27
D-3	6.570%	10,000,000	10,000,000	02/21/97	22-Feb-27
D-4	6.570%	6,000,000	6,000,000	02/21/97	22-Feb-27
D-5	6.400%	3,000,000	3,000,000	07/22/97	22-Jul-27
D-6	6.400%	3,000,000	3,000,000	07/22/97	22-Jul-27
D-7	6.460%	6,000,000	6,000,000	07/23/97	23-Jul-27
D-8	6.490%	15,000,000	15,000,000	09/25/97	27-Sep-27
D-9	6.490%	7,500,000	7,500,000	09/25/97	27-Sep-27
D-10	6.490%	7,500,000	7,500,000	09/25/97	27-Sep-27
D-11	6.570%	10,000,000	10,000,000	01/12/98	12-Jan-28
D-12	6.720%	12,000,000	12,000,000	02/10/98	15-Feb-28
D-13	6.850%	4,000,000	4,000,000	03/09/98	9-Mar-28
D-14	6.810%	26,000,000	26,000,000	03/13/98	13-Mar-28
D-15	6.650%	15,000,000	15,000,000	03/19/98	20-Mar-23
D-16	6.650%	5,000,000	5,000,000	03/19/98	20-Mar-23
E-6	7.500%	8,500,000	8,500,000	04/03/00	1-Apr-30
G-3	5.440%	40,500,000	40,500,000	08/11/05	11-Aug-25
G-4	5.700%	19,000,000	19,000,000	01/18/06	18-Jan-36
G-5	5.700%	6,000,000	6,000,000	01/18/06	18-Jan-36
G-7	5.781%	25,000,000	25,000,000	03/22/06	15-Mar-36
I-1	5.211%	75,000,000	75,000,000	12/03/10	3-Dec-40
J-1	5.000%	75,000,000	75,000,000	12/05/13	15-Dec-43
J-2	4.224%	100,000,000	100,000,000	09/12/14	15-Sep-44
PP-2014	4.240%	50,000,000	50,000,000	12/15/14	15-Dec-44
K-1	3.796%	250,000,000	250,000,000	09/16/16	15-Sep-46
K-1 Reopening	3.796%	200,000,000	200,000,000	09/18/17	15-Sep-46
L-1	3.650%	300,000,000	300,000,000	09/13/19	15-Sep-49
L-2	3.650%	100,000,000	100,000,000	12/10/20	15-Sep-49
Total LTD		1,446,000,000	1,446,000,000		

Schedule Page: 256 Line No.: 3 Column: b

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 4 Column: b

Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
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FOOTNOTE DATA

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 5 Column: b

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 6 Column: b

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 7 Column: b

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 8 Column: b

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 9 Column: b

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 10 Column: b

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 11 Column: b

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 12 Column: b

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 3 Column: c

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 4 Column: c

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 5 Column: c

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 6 Column: c

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 7 Column: c

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 8 Column: c

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 9 Column: c

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 10 Column: c

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 11 Column: c

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 12 Column: c

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 3 Column: d

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 4 Column: d

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 5 Column: d

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 6 Column: d

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 7 Column: d

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 8 Column: d

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 9 Column: d

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 10 Column: d

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 11 Column: d

Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 12 Column: d

Please see footnote for page 256, Line 2, Column (a) for detail breakout.

Schedule Page: 256 Line No.: 13 Column: d

In December 2020, \$100.0 million commercial paper balance was classified as "Long-term debt" on Washington Gas' balance sheets due to its ability and intent to refinance these balances on a long-term basis.

Schedule Page: 256 Line No.: 13 Column: c

Commercial Paper is due 2024.

Schedule Page: 256 Line No.: 1 Column: a

Unsecured Notes Issued During the Year 2020

Long-term debt: Medium Term Notes

Date issued: 12/10/2020

Nominal Maturity Date: 09/15/2049

Interest Rate: 3.65%

Effective Cost: 2.84%

Face value of amount issued: \$100,000,000

There were no unsecured notes retirements during the year 2020.

Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt.
2. Show premium amounts by enclosing the figures in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt	Principal Amount of Debt Issued	Total Expense Premium or Discount	Amortization Period	Amortization Period
	(a)			(b)	(c)
1	Account 181, Unamortized Debt Expense				
2	Medium-Term Notes and Private Placement Notes				
3	Series C 181312	53,000,000	419,297	/ /	/ /
4	Series D 181313	124,000,000	1,630,441	/ /	/ /
5	Series E 181314	8,500,000	60,318	04/03/2000	04/01/2030
6	Series G 181317	90,500,000	999,866	/ /	/ /
7	2044 PP 181329	50,000,000	430,935	12/15/2014	12/15/2044
8	Series I 181319	75,000,000	820,716	12/03/2010	12/03/2040
9	Series J 181320	100,000,000	1,648,929	12/05/2013	12/05/2043
10	Series K 181322 & K Reopening	250,000,000	4,617,301	09/16/2016	09/15/2046
11	Series L	300,000,000	4,409,106	09/13/2019	09/15/2049
12	Series L-2 181324	100,000,000	873,954	12/10/2020	09/15/2049
13					
14					
15					
16	Total	1,151,000,000			
17					
18	Account 225, Unamortized Premium on Long-Term Debt :				
19	2020 Series L-2 225001		(16,606,000)		
20	Total				
21	Account 226, Unamortized Discount:				
22	Medium-Term				
23	6.65% Series D - 226313	20,000,000	79,400	03/20/1998	03/20/2023
24	5.00% Series J - 226314	75,000,000	97,500	12/05/2013	12/15/2043
25	K-1 Reopening - 226312	200,000,000	2,944,000	09/18/2017	09/15/2046
26	2019 Series L-1 - 226311		1,518,000	09/13/2019	09/15/2049
27	Commercil Paper	100,000,000		12/31/2019	12/31/2029
28					
29	Total	1,546,000,000			
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)

5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.

Line No.	Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)
1				
2				
3	94,342		13,977	80,365
4	403,746		55,542	348,204
5	20,609		2,011	18,598
6	298,131		28,774	269,357
7	366,356		14,654	351,702
8	572,425		27,360	545,065
9	1,627,438		62,802	1,564,636
10	4,172,241		156,214	4,016,027
11	3,193,395	387,614	92,414	3,488,595
12		873,954	1,266	872,688
13				
14				
15				
16	10,748,683	1,261,568	455,014	11,555,237
17				
18				
19		24,067	16,606,000	(16,581,933)
20		24,067	16,606,000	(16,581,933)
21				
22				
23	10,056		3,176	6,880
24	77,769		3,251	74,518
25	2,711,356		101,517	2,609,839
26	1,502,992		51,458	1,451,534
27				
28				
29	4,302,173		159,402	4,142,771
30				
31				
32				
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40				

Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

Schedule Page: 258 Line No.: 3 Column: d

Various periods

Schedule Page: 258 Line No.: 4 Column: d

Various periods

Schedule Page: 258 Line No.: 6 Column: d

Various periods

Schedule Page: 258 Line No.: 3 Column: e

Various periods

Schedule Page: 258 Line No.: 4 Column: e

Various periods

Schedule Page: 258 Line No.: 6 Column: e

Various periods

Unamortized Loss and Gain on Recquired Debt (Accounts 189, 257)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Recquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.
2. In column (c) show the principal amount of bonds or other long-term debt reacquired.
3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.
4. Show loss amounts by enclosing the figures in parentheses.
5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Recquired Debt, or credited to Account 429.1, Amortization of Gain on Recquired Debt-Credit.

Line No.	Designation of Long-Term Debt (a)	Date Recquired (b)	Principal of Debt Recquired (c)	Net Gain or Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1	Account 189, Unamortized Loss on Recquired Debt					
2	First Mortgage Bond Series					
3	7-7/8% DUE 09/01/16	01/01/2006	50,000,000	829,661	295,807	247,772
4	8-5/8% DUE 03/01/17		49,500,000	2,413,338	939,081	876,884
5	9-1/4% DUE 04/15/18		50,000,000	7,723,761	606,684	448,446
6	8-3/4% DUE 07/01/19	03/01/1998	11,000,000	493,100	80,543	70,682
7	MEDIUM TERM NOTES					
8	6.95% DUE 11/17/23	11/17/2003	36,000,000	1,236,814		
9	Total		196,500,000	12,696,674	1,922,115	1,643,784
10						
11	Account 257, Unamortized Gain on Recquired Debt					
12	NONE					
13						
14						
15						
16						
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
FOOTNOTE DATA			

Schedule Page: 260 Line No.: 4 Column: b

<u>Reacquired Debt</u>	<u>Amount Outstanding</u>	<u>Amount Paid for Reacquired Debt a/</u>	<u>Date Debt Was Reacquired</u>	<u>(Losses) Realized on Reacquired Debt</u>
First Mortgage Bonds				
8-5/8% Series	\$27,500,000	\$28,921,750	04/01/97	(\$1,421,750)
8-5/8% Series	7,500,000	7,810,543	05/01/97	(\$310,543)
8-5/8% Series	7,000,000	7,550,825	08/06/92	(\$550,825)
8-5/8% Series	7,500,000	7,630,220	12/17/91	(\$130,220)
TOTAL	\$49,500,000	\$51,913,338		(\$2,413,338)

a/ Includes unamortized debt expense and unamortized discount associated with the reacquired debt at the time of debt reacquisition.

Schedule Page: 260 Line No.: 5 Column: b

<u>Reacquired Debt</u>	<u>Amount Outstanding</u>	<u>Amount Paid for Reacquired Debt a/</u>	<u>Date Debt Was Reacquired</u>	<u>(Losses) Realized on Reacquired Debt</u>
First Mortgage Bonds				
9-1/4% Series	32,675,000	38,826,697	11/03/93	(\$6,151,697)
9-1/4% Series	17,325,000	18,897,064	01/01/96	(\$1,572,064)
TOTAL	50,000,000	57,723,761		(7,723,761)

a/ Includes unamortized debt expense and unamortized discount associated with the reacquired debt at the time of debt reacquisition.

Reconciliation of Reported Net Income with Taxable Income for Feder Income Taxes

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	Details (a)	Amount (b)
1	Net Income for the Year (Page 116)	
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8	TOTAL	
9	Deductions Recorded on Books Not Deducted for Return	
10		
11		
12		
13	TOTAL	
14	Income Recorded on Books Not Included in Return	
15		
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18	TOTAL	
19	Deductions on Return Not Charged Against Book Income	
20		
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25		
26	TOTAL	
27	Federal Tax Net Income	0
28	Show Computation of Tax:	
29		
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Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Washington Gas Light Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/01/2021	2020/Q4
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 27 Column: b

Please see page 261a for a breakdown of the details and the total.

WASHINGTON GAS LIGHT COMPANY CONSOLIDATED

**Reconciliation of Reported Net Income with Taxable Income
For Federal Income Taxes**

Line No.	Particulars (a)	Amount (b)
1	Net Income for the year, per Statement of Income, Page 116	\$ 131,511,123
	Reconciling Items for the year:	
	Expenses recorded on books not deducted on return:	
2	Deferred income taxes, accounts 410.1, 410.2 and 410.3 (Pages 114 and 116)	122,716,708
3	Federal income taxes - net, accounts 409.1 and 409.2 (Pages 114 and 116)	(6,660,096)
4	Pension plan expense	5,057,246
5	Disallowed meal and entertainment expenses	-
6	Amortization of loss on reacquired debt	278,332
7	Political action committee and lobbying expenses disallowed	817,729
8	Increase in Supplemental Executive Retirement Plan	759,421
9	Penalties	678,855
10	Contingencies re Lawsuits	680,000
11	Gain/Loss on Pref Stock Redem	6,062
12	Non-Deductible Parking	115,855
13	Executive Compensation Limitation(162M)	2,467,285
14	BPO	2,653,709
15	Accrued Vacation	96,232
16	Group Med	456
17	FICA Tax Deferral	7,268,336
18	Retention Bonus	10,082
19	Other	-
	Income recorded on books not included on return:	
20	Deferred income taxes, accounts 411.1, 411.2 and 411.3 (Pages 114 and 116)	(81,192,000)
21	Investment tax credit adjustments (net), accounts 411.4 and 411.5 (Pages 114 and 116)	(551,174)
	Deductions on return not charged against book income:	
22	Depreciation in excess of book accrual	(228,162,907)
23	Executive Incentive Compensation Plan	(1,677,114)
24	DC Rights of Way fee	(843,925)
25	Deferred Purchase Gas	(21,993,857)
26	Increase in bad debt reserve	(779,023)
27	Workmen's Compensation	(10,041)
28	AFUDC Equity	(345,157)
29	Other post-retirement employee benefits	(23,296,405)
30	Merger Commitment Fees	(3,116,335)
31	Environmental Clean-up Cost	(866,294)
32	Regulatory accounting adjustments previously deducted for tax purposes	(5,217,373)
33	Derivatives	(3,578,547)
34	Deferred Rent	(447,925)
35	Severance	(3,444,312)
	Federal Taxable Income	\$ (107,065,054)
	Computation of tax:	
36	Estimated tax at statutory rate	\$ (22,483,661)
37	NOL Reclassed to Deferred	23,926,326
38	Pension/OPEB adjustment overstated	(1,335,825)
39	Provision to return adjustment	(6,660,096)
40	Negate the effect of federal benefit of state on the provision to return	(308,670)
41	Reclass of federal and state tax provision and state including federal benefit of state	(2,260,210)
42	To Negate the Effect of State NOL Reclass	2,608,276
43	Other	(146,235)
	Total Federal Income Tax Accrual (line 3)	\$ (6,660,096)

Name of Respondent
Washington Gas Light Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/01/2021

Year/Period of Report
End of 2020/Q4

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	Balance at Beg. of Year	Balance at Beg. of Year
		Taxes Accrued (b)	Prepaid Taxes (c)
1	See pages 262a, 263a, 262b, 263b for details.		
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TOTAL			

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)
(continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.
11. Report in column (q) the applicable effective state income tax rate.

Line No.	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year Taxes Accrued (Account 236) (g)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (h)
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TOTAL					

Name of Respondent
Washington Gas Light Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/01/2021

Year/Period of Report
End of 2020/Q4

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Dept. (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
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TOTAL				

Name of Respondent
Washington Gas Light Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/01/2021

Year/Period of Report
End of 2020/Q4

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)
(continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.
11. Report in column (q) the applicable effective state income tax rate.

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	State/Local Income Tax Rate (q)
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39					
TOTAL					

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)

Line No.	Kind of Tax (a)	Balance at Beg. of Year	Balance at Beg. of Year	Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	Balance at End of Year	Balance at End of Year
		Taxes Accrued (a/c 236) (b)	Prepaid Taxes (incl in a/c 165) (c)				Taxes Accrued (a/c 236) (g)	Prepaid Taxes (incl in a/c 165) (h)
1	Federal -							
2	Income Taxes		175,799	(7,509,125)	(6,878,868)	2,260,210 a/	1,454,154	
3	FICA	793,129		6,469,377	3,328,843		3,933,663	
4	Medicare	317,290		2,937,330	2,877,513		377,107	
5	Unemployment Compensation	241,469		63,837	71,047		234,259	
6	Federal Excise Tax	-	106,100	131,709	102,062	16,000	-	60,453
7	Other							
8	Subtotal	1,351,888	281,899	2,093,128	(499,404)	2,276,210	5,999,184	60,453
9								
10	District of Columbia							
11	Income Taxes		7,734,782	2,691,654	(2,001,035)	(2,260,212) a/		5,302,305
12	Unemployment Compensation	5,085		111,087	109,402		6,770	
13	Gross Receipts - Delivery Tax	4,736,623	-	19,014,566	19,242,806	-	4,508,384	-
14	Reimbursement Fee	832,018	-	3,246,748	3,263,012	-	815,753	-
15	Real and Personal Property Tax	36,180	-	187,279	182,254	-	41,206	-
16	Use Tax	-	-	4,934	16	-	4,918	-
17	Rights of Way	-	-	8,911,589	9,755,515	843,926 b/	-	-
18	Annual Report Fee / Misc	4,376	-	16,249	16,500	-	4,125	-
19	Natural Gas Trust Fund	-	-	-	-	-	-	-
20	Sustainable Energy Trust Fund	1,619,422	-	11,944,077	12,237,440	-	1,326,059	-
21	Energy Assistsance Trust Fund	299,448	-	2,206,365	2,261,115	-	244,698	-
22	Subtotal	7,533,152	7,734,782	48,334,548	45,067,024	(1,416,286)	6,951,913	5,302,305
23								
24	Maryland							
25	Income Taxes		(13,162,017)	5,973,088				(19,135,105) c/
26	Unemployment Compensation	139		36,839	36,788		190	
27	Gross Receipts	-	5,644,000	10,136,765	10,452,443	-	-	5,959,679
28	P.S.C. Fund	-	-	1,094,397	1,094,397	-	-	-
29	Real and Personal Property Tax	-	28,066	56,577	57,375	-	-	28,864
30	Use Tax	89	-	1,189	891	-	387	-
31	Miscellaneous Taxes	-	150	450	300	-	-	-
32	Subtotal	228	(7,489,801)	17,299,304	11,642,194	-	577	(13,146,563)
33								
34	Virginia							
35	Income Taxes		20,349,302	3,217,293	1,000,000			18,132,009
36	Unemployment Compensation	59		18,962	18,864		156	
37	Use Tax	-	7,408	25,034	13,426		4,200	
38	Miscellaneous Taxes	-	-	-	-		-	-
39	Subtotal	59	20,356,710	3,261,289	1,032,290	-	4,356	18,132,009
40								
41	Local Counties and Towns							
42	MD Real & Personal Property	-	11,420,313	23,166,168	23,778,701	-	-	12,032,845
43	St. Mary's County Energy Tax	8,993	-	56,863	57,938	-	7,919	-
44	VA Real and Personal Property	4,627,930	-	16,921,618	16,504,942	-	5,044,607	-
45	Montgomery County Fuel Energy Tax	9,500,755	-	43,984,874	44,163,616	-	9,322,014	-
46	Miscellaneous Taxes	-	4,750	8,000	8,000	-	-	4,750
47	City of Winchester/ Town of Vienna Franchises	-	16,495	345,543	370,531	-	-	41,483
48	Subtotal	14,137,679	11,441,558	84,483,068	84,883,728	-	14,374,539	12,079,078
49								
50	Other Jurisdictions							
51	WV, MS,LA, NC, OH -Income Tax		2,251,324	(513,180)	(175,000)			2,589,504
52	WV, MS,LA, NC, OH - Gen Tax	757,973	-	746,257	727,981		776,249	-
53	Subtotal	757,973	2,251,324	233,077	552,981	-	776,249	2,589,504
54								
55	TOTAL	23,780,979	34,576,472	155,704,414	142,678,813	859,924	28,106,819	25,016,786

a/ Represents amounts reclassified between Federal & State
b/ Adjustment represents difference between amounts collected from customers and amounts remitted to the District of Columbia in calendar 2019, to be adjusted by changing rates charged to DC customers for future billings
c/ Represents state NOL's

Name of Respondent WASHINGTON GAS LIGHT COMPANY	This Report is:		An original A Resubmission	Year / Period of Report End of 2020/ Q4
	(1) <input checked="" type="checkbox"/>	(2) <input type="checkbox"/>		

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)

Line No.	Kind of Tax	Electric (a/c 408.1 & 409.1) (i)	Gas (a/c 408.1 & 409.1) (j)	Other Utility Dept. (a/c 408.1 & 409.1) (k)	Other Income & Deductions (a/c 408.2 & 409.2) (l)	Items Miscellaneous (a/c 409.3) (m)	Income (a/c 408.1 & 409.1) (n)	Ret. Earnings (a/c 439) (o)	Other (p)	
1	Federal -									1
2	Income Taxes		(7,892,951)		1,232,855				(849,029)	2
3	FICA		7,848,854		11,337				(1,390,814)	3
4	Medicare		2,648,649		2,651				286,029	4
5	Unemployment Compensation		(169,945)		914				232,868	5
6	Federal Excise Tax		67,265						64,444	6
7	Other									7
8	Subtotal	-	2,501,873	-	1,247,758	-	-	-	(1,656,503)	8
9										9
10	District of Columbia									10
11	Income Taxes		(2,564,216)		77,163				5,178,707	11
12	Unemployment Compensation		121,669						(10,582)	12
13	Gross Receipts - Delivery Tax		19,014,566						0	13
14	Reimbursement Fee		3,246,748						0	14
15	Real and Personal Property Tax		187,279						0	15
16	Use Tax		-						4,934	16
17	Rights of Way		8,911,589						0	17
18	Annual Report Fee / Misc		16,549		300				(600)	18
19	Natural Gas Trust Fund		-						0	19
20	Sustainable Energy Trust Fund		11,944,077						0	20
21	Energy Assisatnce Trust Fund		2,206,365						0	21
22	Subtotal	-	43,084,627	-	77,463	-	-	-	5,172,458	22
23										23
24	Maryland									24
25	Income Taxes		5,791,086		182,002					25
26	Unemployment Compensation		31,715						5,124	26
27	Gross Receipts		10,136,765						0	27
28	P.S.C. Fund		1,094,397						0	28
29	Real and Personal Property Tax		48,433		9,086				(943)	29
30	Use Tax								1,189	30
31	Miscellaneous Taxes		34,414						(33,964)	31
32	Subtotal	-	17,136,810	-	191,088	-	-	-	(28,594)	32
33										33
34	Virginia									34
35	Income Taxes		(4,503,539)		161,042				7,559,790	35
36	Unemployment Compensation		13,504						5,458	36
37	Use Tax								25,034	37
38	Miscellaneous Taxes		-		1,700				(1,700)	38
39	Subtotal	-	(4,490,035)	-	162,742	-	-	-	7,588,582	39
40										40
41	Local Counties and Towns									41
42	MD Real & Personal Property		23,026,267		136,735				3,167	42
43	St. Mary's County Energy Tax		56,863						0	43
44	VA Real and Personal Property		16,921,268		-				350	44
45	Montgomery County Fuel Energy Tax		43,984,874						0	45
50	Miscellaneous Taxes		8,000						0	50
51	City of Winchester _ Vienna Franchise		345,543						0	51
52	Subtotal	-	84,342,816	-	136,735	-	-	-	3,517	52
53										53
54	Other Jurisdictions									54
55	W. Va, Miss, NY & Penn - Income Tax		(620,440)		7,044				100,216	55
56	W. Va, Ohio, LA & Penn - General Tax		745,231		435				592	56
57	Subtotal	-	124,791	-	7,479	-	-	-	100,808	57
58										58
59	TOTAL	-	142,700,882	-	1,823,264	-	-	-	11,180,268	59

Miscellaneous Current and Accrued Liabilities (Account 242)

1. Describe and report the amount of other current and accrued liabilities at the end of year.
2. Minor items (less than \$250,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at End of Year (b)
1	Gas costs due to customers	114,522,815
2	Environmental activities	5,439,302
3	Escheat unclaimed property	1,958,796
4	Accrued asset removal - asset retirement obligation general plant-allocable	4,996,155
5	Legal liabilities - Antero	12,467,732
6	Virginia COVID-19 Relief Fund	7,746,917
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45	Total	147,131,717

Other Deferred Credits (Account 253)

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

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debit Contra Account (c)	Debit Amount (d)	Credits (e)	Balance at End of Year (f)
1	Gas Facilities	9,092,555		5,246,371	8,865,618	12,711,802
2	Environmental	5,660,589		1,235,000	430,000	4,855,589
3	Deferred Tenant Allowance	(22,884)				(22,884)
4	Deferred Rent Obligation	5,732				5,732
5	Miscellaneous Items	482,840		7,345,528	7,637,903	775,215
6	FIN 48 Reserve	26,459,265		25,453,396	5,635,476	6,641,345
7	ODC-Incentive Performance Unit	1,841,283		1,824,824	2,675,831	2,692,290
8	Home Energy Assistant Payments	488,292		12,510	29,456	505,238
9	DC Regulatory Commission - Deferred	725,584			203,530	929,114
10	Legal Contingency	1,125,000		3,510,652	4,190,652	1,805,000
11	Merger Commitment	10,750,000		2,950,000		7,800,000
12	Deferred payroll tax due to CARES Act				3,933,662	3,933,662
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45	Total	56,608,256		47,578,281	33,602,128	42,632,103

Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

Schedule Page: 269 Line No.: 3 Column: a
Amortized through 10/30/2034.

Schedule Page: 269 Line No.: 4 Column: a
Amortized through 10/30/2034.

Accumulated Deferred Income Taxes-Other Property (Account 282)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	721,979,198	70,612,606	14,544,257
4	Other (Define) (footnote details)	(19,634,440)		
5	Total (Enter Total of lines 2 thru 4)	702,344,758	70,612,606	14,544,257
6	Other (Specify) (footnote details)	(2,452)		
7	TOTAL Account 282 (Enter Total of lines 5 thr	702,342,306	70,612,606	14,544,257
8	Classification of TOTAL			
9	Federal Income Tax	554,261,628	49,690,683	12,252,784
10	State Income Tax	148,080,678	20,921,923	2,291,473
11	Local Income Tax			

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 Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3				17,291,130			795,338,677
4				15,394,040			(4,240,400)
5				32,685,170			791,098,277
6	(1,660,106)						(1,662,558)
7	(1,660,106)			32,685,170			789,435,719
8							
9	(1,232,856)			20,776,559			611,243,230
10	(427,250)			11,908,611			178,192,489
11							

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
FOOTNOTE DATA			

Schedule Page: 274 Line No.: 3 Column: g
190/254/410/411 accounts.

Schedule Page: 274 Line No.: 4 Column: g
190/253 accounts.

Schedule Page: 274 Line No.: 4 Column: a
Other includes derivatives, deferred purchased gas and gains/losses on reacquired debt.

Schedule Page: 274 Line No.: 6 Column: a
Other balance is Non-Utility property - propane.

Accumulated Deferred Income Taxes-Other (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas	6,349,950	21,147,452	18,323,575
4	Other (Define) (footnote details)	(35,876,978)		
5	Total (Total of lines 2 thru 4)	(29,527,028)	21,147,452	18,323,575
6	Other (Specify) (footnote details)			
7	TOTAL Account 283 (Total of lines 5 thru 6)	(29,527,028)	21,147,452	18,323,575
8	Classification of TOTAL			
9	Federal Income Tax	(7,727,186)	16,312,162	14,154,496
10	State Income Tax	(21,799,842)	4,835,290	4,169,079
11	Local Income Tax			

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 Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3						62,648,624	(53,474,797)
4				35,876,978			
5				35,876,978		62,648,624	(53,474,797)
6							
7				35,876,978		62,648,624	(53,474,797)
8							
9				12,541,829		44,891,238	(37,918,929)
10				23,335,149		17,757,386	(15,555,868)
11							

Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

Schedule Page: 276 Line No.: 4 Column: a

Other includes deferred regulatory commission expenses, income taxes recoverable through future rates, deferred pension, derivatives and unrecoverable plant.

Schedule Page: 276 Line No.: 4 Column: i

182/190/219/410/411/254

Name of Respondent Washington Gas Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report End of <u>2020/Q4</u>
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Other Regulatory Liabilities (Account 254)

1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Provide in a footnote, for each line item, the regulatory citation where the respondent was directed to refund the regulatory liability (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	Written off during Quarter/Period Account Credited (c)	Written off During Period Amount Refunded (d)	Written off During Period Amount Deemed Non-Refundable (e)	Credits (f)	Balance at End of Current Quarter/Year (g)
1	Income tax related amounts	400,625,106	Various	28,941,918		1,805,816	373,489,004
2	ASC 715 OPEB	195,669,738	Various	45,033,983		101,968,134	252,603,889
3	FAS 158 Pension - DC					9,807,135	9,807,135
4	Purchase of receivables discounts	79,680		3,974			75,706
5	Unamortized gain on acquisition of debt	1,198,543		54,465			1,144,078
6	Right-of-Ways fees	2,403,219		843,925			1,559,294
7	Merger Commitment - Most Favored Nation Adjustment	4,150,855				363,778	4,514,633
8	Other	42,689					42,689
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
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42							
43							
44							
45	Total	604,169,830		74,878,265	0	113,944,863	643,236,428

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
FOOTNOTE DATA			

Schedule Page: 278 Line No.: 1 Column: g

Amount primarily relates to adjustments for the tax rate change as a result of the 2017 Tax Cuts and Job Act.

Schedule Page: 278 Line No.: 4 Column: g

Purchase of receivables discounts under RM-35 COMAR 20.59 (Letter order dated June 9, 2011 #25, 01/19/11) AM: ML#127518

Schedule Page: 278 Line No.: 2 Column: b

Beginning balance was revised to include the adjustment related to change in accounting principle. Refer to Note 1 – Accounting policies for further discussion on change in accounting principle.

Schedule Page: 278 Line No.: 45 Column: b

Beginning balance was revised to include the adjustment related to change in accounting principle. Refer to Note 1 – Accounting policies for further discussion on change in accounting principle.

Monthly Quantity & Revenue Data by Rate Schedule

1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
2. Total Quantities and Revenues in whole numbers
3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
5. Enter footnotes as appropriate.

Line No.	Item (a)	Month 1 Quantity (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)
1	Total Sales (480-488)	4,325,259	57,353,895			57,353,895
2	Transportation of Gas for Others (489.2 and 489.3)					
3						
4						
5						
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Monthly Quantity & Revenue Data by Rate Schedule (continued)

Line No.	Item (a)	Month 1 Quantity (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)
48						
49						
50						
51						
52						
53						
54						
55						
56						
57						
58						
59						
60						
61						
62						
63	Total Transportation (Other than Gathering)					
64	Storage (489.4)					
65						
66						
67						
68						
69						
70						
71						
72						
73						
74						
75						
76						
77						
78						
79						
80						
81						
82						
83						
84						
85						
86						
87						
88						
89						
90	Total Storage					
91	Gathering (489.1)					
92	Gathering-Firm	3,964,431	15,254,969			15,254,969
93	Gathering-Interruptible	1,609,048	3,320,971			3,320,971
94	Total Gathering (489.1)	5,573,479	18,575,940			18,575,940
95	Additional Revenues					
96	Products Sales and Extraction (490-492)					
97	Rents (493-494)		63,169			63,169
98	Other Gas Revenues (495)		2,648,965			2,648,965
99	(Less) Provision for Rate Refunds		(133,261)			(133,261)
100	Total Additional Revenues		2,845,395			2,845,395
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	9,898,738	78,775,230			78,775,230

Monthly Quantity & Revenue Data by Rate Schedule

1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
2. Total Quantities and Revenues in whole numbers
3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
5. Enter footnotes as appropriate.

Line No.	Month 2 Quantity (g)	Month 2 Revenue Costs and Take-or-Pay (h)	Month 2 Revenue (GRI & ACA) (i)	Month 2 Revenue (Other) (j)	Month 2 Revenue (Total) (k)	Month 3 Quantity (l)	Month 3 Revenue Costs and Take-or-Pay (m)	Month 3 Revenue (GRI & ACA) (n)	Month 3 Revenue (Other) (o)	Month 3 Revenue (Total) (p)
1	7,354,231	89,313,860			89,313,860	14,761,267	137,531,907			137,531,907
2										
3										
4										
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Monthly Quantity & Revenue Data by Rate Schedule (continued)

Line No.	Month 2 Quantity (g)	Month 2 Revenue Costs and Take-or-Pay (h)	Month 2 Revenue (GRI & ACA) (i)	Month 2 Revenue (Other) (j)	Month 2 Revenue (Total) (k)	Month 3 Quantity (l)	Month 3 Revenue Costs and Take-or-Pay (m)	Month 3 Revenue (GRI & ACA) (n)	Month 3 Revenue (Other) (o)	Month 3 Revenue (Total) (p)
48										
49										
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92	5,166,688	22,026,879			22,026,879	7,830,981	30,734,629			30,734,629
93	1,912,767	3,852,104			3,852,104	3,262,881	6,971,434			6,971,434
94	7,079,455	25,878,983			25,878,983	11,093,862	37,706,063			37,706,063
95										
96										
97		82,234			82,234		61,975			61,975
98		3,810,422			3,810,422		4,369,766			4,369,766
99		(376,876)			(376,876)		(123,271)			(123,271)
100		4,269,532			4,269,532		4,555,012			4,555,012
101	14,433,686	119,462,375			119,462,375	25,855,129	179,792,982			179,792,982

Gas Operating Revenues

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

Line No.	Title of Account (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	480 Residential Sales	737,826,488	796,378,019		
2	481 Commercial and Industrial Sales	174,853,274	194,192,453		
3	482 Other Sales to Public Authorities				
4	483 Sales for Resale				
5	484 Interdepartmental Sales				
6	485 Intracompany Transfers				
7	487 Forfeited Discounts	3,145,461	10,154,707		
8	488 Miscellaneous Service Revenues	3,672,390	6,053,932		
9	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities	278,150,590	275,601,080		
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	686,758	667,263		
17	494 Interdepartmental Rents				
18	495 Other Gas Revenues	37,782,308	45,729,397		
19	Subtotal:	1,236,117,269	1,328,776,851		
20	496 (Less) Provision for Rate Refunds	1,802,568	(1,874,194)		
21	TOTAL:	1,234,314,701	1,330,651,045		

Gas Operating Revenues

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			737,826,488	796,378,019	62,671,608	69,659,543
2			174,853,274	194,192,453	18,133,646	20,909,985
3						
4						
5						
6						
7			3,145,461	10,154,707		
8			3,672,390	6,053,932		
9			278,150,590	275,601,080	83,467,675	88,189,381
10						
11						
12						
13						
14						
15						
16			686,758	667,263		
17						
18			37,782,308	45,729,397		
19			1,236,117,269	1,328,776,851		
20			1,802,568	(1,874,194)		
21			1,234,314,701	1,330,651,045		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
FOOTNOTE DATA			

Schedule Page: 300 Line No.: 18 Column: b

Other Gas Revenue Breakdown by Jurisdiction

District of Columbia 5,927,792

Maryland 18,978,852

Virginia 12,875,664

Total 37,782,308

Schedule Page: 300 Line No.: 2 Column: b

Breakdown of Commercial and Industrial sales into Small versus Large classification is not readily available.

GAS OPERATING REVENUES (ACCOUNT 400)				
Line No.	Account No.	Title of Account (a)	OPERATING REVENUES	
			Amount For Year (b)	Amount For Previous Year (c)
1		GAS SERVICE REVENUES		
2	480	Residential Sales	306,756,474	322,181,146
3	481	Commercial & Industrial Sales a/	65,087,614	73,476,974
4		Small (or Comm.)		
5		Large (or Ind.)		
6	482	Other Sales to Public Authorities		
7	484	Interdepartmental Sales		
8		TOTAL Sales to Ultimate Consumers	371,844,088	395,658,120
9	483	Sales for Resale		
10		TOTAL Nat. Gas Service Revenues	371,844,088	395,658,120
11		Revenues from Manufactured Gas		
12		TOTAL Gas Service Revenues	371,844,088	395,658,120
13		OTHER OPERATING REVENUES		
14	485	Intracompany Transfers		
15	487	Forfeited Discounts	2,210,181	3,709,299
16	488	Misc. Service Revenues	1,647,662	3,042,943
17	489	Rev. from Trans. of Gas of Others	134,538,676	127,983,803
18	490	Sales of Prod. Ext. from Nat. Gas		
19	491	Rev. from Nat. Gas Proc. by Others		
20	492	Incidental Gasoline and Oil Sales		
21	493	Rent from Gas Property		9,214
22	494	Interdepartmental Rents		
23	495	Other Gas Revenues b/c	18,978,852	20,358,521
24		TOTAL Other Operating Revenues	157,375,371	155,103,780
25		TOTAL Gas Operating Revenues	529,219,458	550,761,900
26	496	(Less) Provision for Rate Refunds	730,284	(1,025,695)
27		TOTAL Gas Operating Revenues Net of Provision for Refunds	528,489,175	551,787,595
28		Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Customers)	370,744,084	394,558,116
29		Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	1,100,004	1,100,004
30		Sales for Resale		
31		Other Sales to Pub. Auth. (Local Dist. Only)		
32		Interdepartmental Sales		
33		TOTAL (Same as Line 10, Columns (b) and (d))	371,844,088	395,658,120

GAS OPERATING REVENUES (ACCOUNT 400) (Continued)				
THERMS OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTRS. PER MO.		Line No.
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
263,058,101	284,738,407	387,620	375,732	2
70,394,000	79,101,661	18,635	18,505	3
				4
				5
				6
				7
333,452,101	363,840,068	406,255	394,237	8
				9
333,452,101	363,840,068	406,255	394,237	10
				11
				12
	a/ Breakdown of Commercial and Industrial sales into Small vs. Large classification is not readily available.			13
				14
	b/ Includes a rate adjustment of (\$1,905,806.00) in the current year and \$0.84 in the previous year.			15
				16
				17
				18
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				20
				21
				22
				23
				24
				25
				26
				27
333,452,101				28
				29
				30
				31
				32

333,452,101		33
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Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)

1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system).
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.

Line No.	Rate Schedule and Zone of Receipt (a)	Revenues for Transition Costs and Take-or-Pay	Revenues for Transaction 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 Current Year (d)
1					
2					
3	District of Columbia			65,401,347	69,745,461
4					
5	Maryland			134,538,676	127,983,803
6					
7	Virginia			78,210,567	77,871,816
8					
9	(a) Includes gas transported to Mountaineer				
10	Gas Co., Martinsburg, WV				
11					
12				278,150,590	275,601,080
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)

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	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			65,401,347	69,745,461	15,369,710	16,610,362
4						
5			134,538,676	127,983,803	41,206,261	44,035,107
6						
7			78,210,567	77,871,816	26,887,055	27,543,912
8						
9						
10						
11						
12			278,150,590	275,601,080	83,463,026	88,189,381
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						

Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).

Line No.	Zone of Delivery, Rate Schedule (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	None				
2					
3					
4					
5					
6					
7					
8					
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12					
13					
14					
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25					

Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

- 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						
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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 Transaction 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	None				
2					
3					
4					
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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						
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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	118,369
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 Tariff Provisions, including Penalties Associated with Cash-out Settlements	
10	Revenues from Shipper Supplied Gas	
11	Other revenues (Specify):	
12	Natural Gas Vehicle	1,418,389
13	Balancing Charges	39,626,991
14	DC and MD POR	431,554
15	3rd Party Billing	471,149
16	CNG	597,898
17	Current Prepaid Gas Cost	(791,689)
18	Staff time/labor on project for Columbia Gas	507,963
19	Supplier Refunds - Retro	(5,670,176)
20	GAC - Current	1,149,546
21	Miscellaneous	(77,686)
22		
23		
24		
25		
26		
27		
28		
29		
30		
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39		
	Total	37,782,308

Discounted Rate Services and Negotiated Rate Services

1. In column b, report the revenues from discounted rate services.
2. In column c, report the volumes of discounted rate services.
3. In column d, report the revenues from negotiated rate services.
4. In column e, report the volumes of negotiated rate services.

Line No.	Account (a)	Discounted Rate Services	Discounted Rate Services	Negotiated Rate Services	Negotiated Rate Services
		Revenue (b)	Volumes (c)	Revenue (d)	Volumes (e)
1	Account 489.1, Revenues from transportation of gas of others through gathering facilities.	0			
2	Account 489.2, Revenues from transportation of gas of others through transmission facilities.				
3	Account 489.4, Revenues from storing gas of others.				
4	Account 495, Other gas revenues.				
5					
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35					
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37					
38					
39					
	Total				

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Washington Gas Light Company	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission	04/01/2021	2020/Q4
FOOTNOTE DATA			

Schedule Page: 313 Line No.: 1 Column: b

Washington Gas did not have any discounted rate services and negotiated rate services in calendar year 2020.

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 Terminating 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 Regulating 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 Terminating and Proc Exp (Total of lines 165 and 175)	0	0
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	12,539,443	11,829,985

Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering	394,707	458,703
181	851 System Control and Load Dispatching	0	0
182	852 Communication System Expenses	0	0
183	853 Compressor Station Labor and Expenses	0	0
184	854 Gas for Compressor Station Fuel	0	0
185	855 Other Fuel and Power for Compressor Stations	0	0
186	856 Mains Expenses	55,067	219,018
187	857 Measuring and Regulating Station Expenses	1,990,134	1,930,483
188	858 Transmission and Compression of Gas by Others	0	0
189	859 Other Expenses	761	0
190	860 Rents	461,069	341,573
191	TOTAL Operation (Total of lines 180 thru 190)	2,901,738	2,949,777
192	Maintenance		
193	861 Maintenance Supervision and Engineering	6,183	268
194	862 Maintenance of Structures and Improvements	37,432	40,860
195	863 Maintenance of Mains	219,689	182,294
196	864 Maintenance of Compressor Station Equipment	0	0
197	865 Maintenance of Measuring and Regulating Station Equipment	2,266,379	2,470,274
198	866 Maintenance of Communication Equipment	0	0
199	867 Maintenance of Other Equipment	0	0
200	TOTAL Maintenance (Total of lines 193 thru 199)	2,529,683	2,693,696
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	5,431,421	5,643,473
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering	5,097,146	6,217,015
205	871 Distribution Load Dispatching	1,906,329	2,055,503
206	872 Compressor Station Labor and Expenses	0	0
207	873 Compressor Station Fuel and Power	0	0

Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
235	904 Uncollectible Accounts	15,958,112	17,266,262
236	905 Miscellaneous Customer Accounts Expenses	0	0
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	45,504,413	49,487,324
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	0	0
241	908 Customer Assistance Expenses	781,101	1,281,673
242	909 Informational and Instructional Expenses	1,592,596	1,763,316
243	910 Miscellaneous Customer Service and Informational Expenses	0	0
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	2,373,697	3,044,989
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	0	0
248	912 Demonstrating and Selling Expenses	281,105	285,589
249	913 Advertising Expenses	1,395,798	1,699,950
250	916 Miscellaneous Sales Expenses	0	0
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	1,676,903	1,985,539
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	75,126,228	71,727,935
255	921 Office Supplies and Expenses	33,208,604	30,438,807
256	(Less) 922 Administrative Expenses Transferred-Credit	0	0
257	923 Outside Services Employed	35,024,124	31,923,793
258	924 Property Insurance	0	0
259	925 Injuries and Damages	12,225,336	10,628,504
260	926 Employee Pensions and Benefits	12,035,424	20,310,735
261	927 Franchise Requirements	0	0
262	928 Regulatory Commission Expenses	2,349,723	1,978,932
263	(Less) 929 Duplicate Charges-Credit	0	0
264	930.1 General Advertising Expenses	801,233	1,036,178
265	930.2 Miscellaneous General Expenses	10,789,550	10,947,875
266	931 Rents	26,891	123,307
267	TOTAL Operation (Total of lines 254 thru 266)	181,587,113	179,116,066
268	Maintenance		
269	932 Maintenance of General Plant	1,441,664	1,816,554
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	183,028,777	180,932,620
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	697,507,937	848,126,176

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
FOOTNOTE DATA			

Schedule Page: 317 Line No.: 260 Column: c

Amount was adjusted due to change in accounting principle. Refer to Note 1 - Accounting policies for further discussion on change in accounting principle.

Schedule Page: 317 Line No.: 267 Column: c

Amount was adjusted due to change in accounting principle. Refer to Note 1 - Accounting policies for further discussion on change in accounting principle.

Schedule Page: 317 Line No.: 270 Column: c

Amount was adjusted due to change in accounting principle. Refer to Note 1 - Accounting policies for further discussion on change in accounting principle.

Schedule Page: 317 Line No.: 271 Column: c

Amount was adjusted due to change in accounting principle. Refer to Note 1 - Accounting policies for further discussion on change in accounting principle.

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	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	Total	0	0	0	0

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 operating 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	Natural Gas	Natural Gas	Natural Gas
			Gas Used Dth (c)	Amount of Credit (in dollars) (d)	Amount of Credit (in dollars) (d)	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	Building Heating and General Use		315,224			
7	Boiler Fuel Watergate		23,594			
8	Natural Gas Vehicles		689,206			
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	Total		1,028,024			

Transmission and Compression of Gas by Others (Account 858)

1. Report below details concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline.
2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.
3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (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	Total			

Name of Respondent
Washington Gas Light Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/01/2021

Year/Period of Report
End of 2020/Q4

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	Exchange Services-Columbia Gas Transmission Corporation - Account 813103	278,568
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
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21		
22		
23		
24		
25	Total	278,568

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
FOOTNOTE DATA			

Schedule Page: 334 Line No.: 1 Column: b

Amount paid to Columbia Transmission Corporation under contract originally dated Dec 15, 1970. As amended, providing the delivery of Columbia Gas to Washington Gas Market Area in exchange for equivalent volume of gas delivered by Washington Gas at the delivery point in Hardy County, West Virginia (See FERC Docket CP71: issued April 26, 1971).

Miscellaneous General Expenses (Account 930.2)

1. Provide the information requested below on miscellaneous general expenses.
 2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more however, amounts less than \$250,000 may be grouped if the number of items of so grouped is shown.

Line No.	Description (a)	Amount (in dollars) (b)
1	Industry association dues.	1,335,573
2	Experimental and general research expenses.	
	a. Gas Research Institute (GRI)	
	b. Other	217,896
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	23,063
4	Environmental expenses	1,155,582
5	Energy Efficiency Programs	5,311,714
6	Bank Fees	700,445
7	Director Fees and Expenses	990,329
8	Residential program management	202,106
9	Other items less than \$200,000 (8 items)	852,842
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	Total	10,789,550

Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

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 Depletion 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 gas				
3	Production and gathering plant, natural gas				
4	Products extraction plant				
5	Underground gas storage plant				
6	Other storage plant	1,781,664			
7	Base load LNG terminaling and processing plant				
8	Transmission plant	10,927,413			
9	Distribution plant	91,680,524			
10	General plant	2,726,929			
11	Common plant-gas				
12	TOTAL	107,116,530			

Depreciation, Depletion and Amortization of Gas Plant (Accts 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 the 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	25,200,739		25,200,739	Intangible plant
2				Production plant, manufactured gas
3				Production and gathering plant, natural gas
4				Products extraction plant
5				Underground gas storage plant
6			1,781,664	Other storage plant
7				Base load LNG terminaling and processing plant
8	478,333		11,405,746	Transmission plant
9			91,680,524	Distribution plant
10	14,400,708		17,127,637	General plant
11				Common plant-gas
12	40,079,780		147,196,310	TOTAL

Name of Respondent
Washington Gas Light Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/01/2021

Year/Period of Report
End of 2020/Q4

Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)

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

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Plant Bases (in thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)
1	Production and Gathering Plant		
2	Offshore (footnote details)		0.00
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)		
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13			
14			
15			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
FOOTNOTE DATA			

Schedule Page: 338 Line No.: 2 Column: c
WASHINGTON GAS LIGHT COMPANY

DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT

Year Ended December 31, 2020

1/ Method of Determining Depreciation Charges (Account 403, Depreciation Expense)

The provision for depreciation applicable to transportation and power-operated equipment was calculated on an estimated service life basis for each item of equipment and was charged directly to transportation and power-operated equipment expense clearing accounts.

Effective June 4, 2013, new depreciation rates were used to calculate depreciation for the District of Columbia jurisdiction in connection with a depreciation study based on the balances as of December 31, 2009 and completed in 2013. In addition, effective April 2017, the District of Columbia recognized Enscan Equipment as amortizable. Previously Enscan Equipment was depreciated. Effective June 1, 2010, new depreciation rates were used to calculate depreciation for the Maryland jurisdiction in connection with a depreciation study based on the balances as of December 31, 2006 and completed in 2010. Effective January 1, 2015, new Virginia rates were used to calculate depreciation for the Virginia jurisdiction in connection with a depreciation study based on the balances as of December 31, 2014 and completed in 2015. Effective January 1, 2019, new depreciation rates were used to calculate depreciation for the Maryland jurisdiction in connection with a depreciation study based on balances as of December 31, 2017 and completed in 2018.

2/ Depreciable plant balances were derived by using a simple average of 12 monthly balances (January 1 thru December 31). Effective November 11, 2002, the Maryland and Virginia jurisdictions started amortizing General Plant per the Depreciation Study. Effective January 1, 2008, the District of Columbia jurisdiction started amortizing General Plant per the Depreciation Study.

3/ Amortization is calculated on the basis of the gross profit margin from gas sales to an electric-generating facility.

4/ Amortization is calculated on the basis of the gross profit margin from gas sales to the Maryland interruptible customers as prescribed under Maryland Public Service Commission Order No. 6854, dated August 22, 1989.

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	Account 426, Miscellaneous Income Deductions	
2		
3	Account 426.1 - Donations	(16)
4		
5	Account 426.3 - Penalties	678,854
6		
7	Account 426.4 - Expenditures for Certain Civil, Political, and Related Activity	
8	Fees and expenses related to political activity	129,030
9	Expenses for establishment, admin, and solicitation of political action	
10	committees	688,099
11		
12	Account 426.4 Total	817,129
13		
14	Account 426.5 - Other Deductions	387,647
15		
16	Account 421.2 - Loss on Disposition of Property	43,770
17		
18	Account 426 and 421.2 Total	1,921,322
19		
20	Account 431, Other Interest Expense	
21	Interest on Notes Payable 0.31% (Acct 431310)	2,302,053
22	Oth Int Exp-Int-Cred Line Fees (Acct 431311 + 431312)	822,826
23	Customer Deposits (Acct 431210)	62,584
24	Other Miscellaneous (Acct 431130)	37,232
25		
26	Account 431 Total	3,224,695
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35		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
FOOTNOTE DATA			

Schedule Page: 340 Line No.: 5 Column: b

Account 426.3 - Penalties is made up of the following vendors:

DC Treasurer	323,650
Maryland Show-Cause Order	420,000
Other miscellaneous	<u>(64,796)</u>
	678,854

Regulatory Commission Expenses (Account 928)

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
2. 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	PSC of DC				
2	DC Rate Case 2020		1,048,550		
3	DC Rate Case 1137 - Amortization		475,776		
4	DC Wharf / SC. FC 1154 - WG Pr		115,606		
5	Formal Case 1115		63,553		
6	Formal Case 977		12,911		
7	Formal Case 874		11,410		
8	Notice of Probable Violations		5,916		
9	Formal Case 1089		3,013		
10	Formal case 1130		2,822		
11	Formal Case 1128		2,201		
12	Formal Case 1093		1,002		
13	Consumer Complaints		999		
14	Formal Case 1043		526		
15	Formal Case 1140 - DC 101		332		
16					
17	PSC of Maryland				
18	MD Case - Year 2020		467,722		
19	MD case 9622		39,892		
20	MD Rate Case Proceeding-CY2019		23,982		
21	MD Case 9486		11,642		
22	Consumer Complaints		5,642		
23	MD Case 9509		3,620		
24	Notice of Probable Violation		2,075		

Regulatory Commission Expenses (Account 928) (continued)

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	Case 9335-The STRIDE Filing		1,781		
2	MD Case 9322		1,287		
3					
4	PSC of Virginia				
5	VA Annual Informational Filing		25,068		
6	VA 2018 Rate Case Proceeding		18,515		
7	Rate Case Refund		2,074		
8	2020 Virginia Depreciation Rate		1,806		
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Total		2,349,723		

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							
3							
4							
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Regulatory Commission Expenses (Account 928) (continued)

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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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	5,057,246
2	Pensions – other	10,161,484
3	Post-retirement benefits other than pensions (PBOP)	(23,338,998)
4	Post- employment benefit plans	
5	Other (Specify)	
6	Medical	10,433,556
7	401(k) plan	7,434,889
8	Dental	1,030,121
9	Medical benefits administrative costs	512,881
10	Other miscellaneous medical benefits	339,900
11	Long-term disability	150,672
12	Educational refunds	47,782
13	Life insurance	205,891
14		
15		
16		
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24		
25		
26		
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28		
29		
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38		
39		
	Total	12,035,424

Distribution of Salaries and Wages

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals and Other Accounts, and enter such amounts in the appropriate lines and columns provided. Salaries and wages billed to the Respondent by an affiliated company must be assigned to the particular operating function(s) relating to the expenses.

In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 75.01, 75.02, etc.

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	159,418			159,418
29	Production - Natural Gas(Including Exploration and Development)				
30	Other Gas Supply	251,716			251,716
31	Storage, LNG Terminaling and Processing	2,330,651			2,330,651
32	Transmission	1,116,604			1,116,604
33	Distribution	10,160,616			10,160,616
34	Customer Accounts	5,955,896			5,955,896
35	Customer Service and Informational	807,649			807,649
36	Sales	418,858			418,858
37	Administrative and General	47,534,710		18,824,329	66,359,039
38	TOTAL Operation (Total of lines 28 thru 37)	68,736,118		18,824,329	87,560,447
39	Maintenance				
40	Production - Manufactured Gas				
41	Production - Natural Gas(Including Exploration and Development)				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing	219,987			219,987
44	Transmission	1,266,386			1,266,386
45	Distribution	36,137,790			36,137,790

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	313,950			313,950
47	TOTAL Maintenance (Total of lines 40 thru 46)	37,938,113			37,938,113
48	Gas (Continued)				
49	Total Operation and Maintenance				
50	Production - Manufactured Gas (Total of lines 28 and 40)	159,418			159,418
51	Production - Natural Gas (Including Expl. and Dev.)(ll. 29 and 41)				
52	Other Gas Supply (Total of lines 30 and 42)	251,716			251,716
53	Storage, LNG Terminaling and Processing (Total of ll. 31 and 43)	2,550,638			2,550,638
54	Transmission (Total of lines 32 and 44)	2,382,990			2,382,990
55	Distribution (Total of lines 33 and 45)	46,298,406			46,298,406
56	Customer Accounts (Total of line 34)	5,955,896			5,955,896
57	Customer Service and Informational (Total of line 35)	807,649			807,649
58	Sales (Total of line 36)	418,858			418,858
59	Administrative and General (Total of lines 37 and 46)	47,848,660		18,824,329	66,672,989
60	Total Operation and Maintenance (Total of lines 50 thru 59)	106,674,231		18,824,329	125,498,560
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	106,674,231		18,824,329	125,498,560
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant				
68	Other	26,553,999		4,829,858	31,383,857
69	TOTAL Construction (Total of lines 66 thru 68)	26,553,999		4,829,858	31,383,857
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant				
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)				
75	Other Accounts (Specify) (footnote details)	1,504,937		223,161	1,728,098
76	TOTAL Other Accounts	1,504,937		223,161	1,728,098
77	TOTAL SALARIES AND WAGES	134,733,167		23,877,348	158,610,515

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	ACCENTURE INTERNATIONAL LIMITED	7,951,191
2	FANEUIL, INC.	7,850,914
3	COGNIZANT TECHNOLOGY SOLUTIONS	6,702,566
4	COVINGTON & BURLING LLP	3,330,932
5	ERNST & YOUNG LLP	2,548,266
6	PRICE WATERHOUSE COOPERS LLP	2,001,931
7	KUBRA DATA TRANSFER LTD	1,982,419
8	AECOM, INC	1,810,032
9	DC TREASURER	1,553,604
10	UTILLI, LLC	1,534,966
11	MONUMENTAL SPORTS & ENTERTAINMENT	1,500,246
12	THE SQUIRES GROUP INC.	1,475,155
13	US BANK	1,108,818
14	ALTAGAS LTD	985,952
15	FERGUSON ENTERPRISES,LLC	913,342
16	DCI UIS, LLC	906,974
17	HURON CONSULTING SERVICES, LLC	816,731
18	TEMPORARY SOLUTIONS, INC.	801,132
19	EPLUS TECHNOLOGY, INC.	767,348
20	IBM CORPORATION	672,276
21	G & W CONSTRUCTION CO., INC.	644,363
22	KLEINFELDER,INC	589,019
23	ALIGHT SOLUTIONS LLC	568,461
24	BEVERIDGE & DIAMOND PC	566,775
25	EN ENGINEERING LLC	549,233
26	MASTER PRINT, INC.	525,948
27	INFRA SOURCE CONSTRUCTION, LLC	520,660
28	HEIDRICK & STRUGGLES, INC.	512,619
29	MILLER ENVIRONMENTAL GROUP, INC.	497,658
30	OPERATIONS TECHNOLOGY DEVELOPMENT	483,756
31	EQUIFAX INFORMATION SVCS LLC	466,781
32	TOWERS WATSON WORLDWIDE	451,793
33	MONTGOMERY COUNTY MARYLAND	450,000
34	HCL America Inc.	429,819
35	FISERV INC	408,417

Charges for Outside Professional and Other Consultative Services (continued)

Line No.	Description (a)	Amount (in dollars) (b)
1	HP SECURE INC.	378,556
2	GROOM LAW GROUP, CHARTERED	375,337
3	EXP US SERVICES INC	346,375
4	NSOLN, LLC	325,459
5	UTILIQUEST	312,466
6	GROUNDWATER & ENVIRONMENTAL SERVICES,	310,685
7	REED SMITH LLP	307,957
8	THOMSON REUTERS	294,182
9	ROUTESMART TECHNOLOGIES INC.	285,000
10	MCDERMOTT WILL & EMERY LLP	276,553
11	AMAZON WEB SERVICES	262,730
12	FOSTER ASSOCIATES CONSULTANTS, LLC	260,935
13	GARTNER INC.	258,806
14	AEROTEK, INC.	250,199
15	All other under \$250,000	14,406,041
16		
17	Total	73,531,378
18		
19		
20		
21		
22		
23		
24		
25		
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Transactions with Associated (Affiliated) Companies

1. Report below the information called for concerning all goods or services received from or provided to associated (affiliated) companies amounting to more than \$250,000.
2. Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned goods and services.
4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Goods or Services Provided by Affiliated Company			
2				0
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Goods or Services Provided for Affiliated Company			
21				
22				
23				
24				
25				
26				
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28				
29				
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33				
34				
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36				
37				
38				
39				
40				

Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

Schedule Page: 358 Line No.: 2 Column: d

Information pertaining to FERC Form 2, Page 358 - Transactions with Associated (Affiliated) companies will be provided with Washington Gas' Annual Cost Allocation Manual report filed with each jurisdiction.

Compressor Stations

1. 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.
2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. 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 (b)	Certificated Horsepower for Each Station (c)	Plant Cost (d)
1	Rockville Storage Station, MD (a)			
2	Ravensworth Storage Station, VA (a)			
3				
4				
5	(a) The Company operates the compressor stations listed above as an adjunct to its			
6	storage facilities.			
7	These compressors are operated by the employees of the Company who performs various			
8	duties incident to the operation of these facilities.			
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10				
11				
12				
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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 (e)	Expenses (except depreciation and taxes) Power (f)	Expenses (except depreciation and taxes) Other (g)	Gas for Compressor Fuel in Dth (h)	Electricity for Compressor Station in kWh (i)	Operational Data Total Compressor Hours of Operation During Year (j)	Operational Data Number of Compressors Operated at Time of Station Peak (k)	Date of Station Peak (l)
1								
2								
3								
4								
5								
6								
7								
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25								

Name of Respondent

Washington Gas Light Company

This Report Is:

(1) An Original(2) A Resubmission

Date of Report

(Mo, Da, Yr)

04/01/2021

Year/Period of Report

End of 2020/Q4

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	26,541		26,541
3	February	307		307
4	March			
5	April	142,745		142,745
6	May	327,464		327,464
7	June	26,440		26,440
8	July	68,679		68,679
9	August	10,516		10,516
10	September			
11	October	61,931		61,931
12	November			
13	December			
14	TOTAL (Total of lines 2 thru 13)	664,623		664,623
15	Gas Withdrawn from Storage			
16	January	1,614		1,614
17	February	497,239		497,239
18	March	78,085		78,085
19	April	7,561		7,561
20	May	2,356		2,356
21	June	17,005		17,005
22	July	1,298		1,298
23	August	5		5
24	September	193		193
25	October	1,815		1,815
26	November	2,916		2,916
27	December	24,796		24,796
28	TOTAL (Total of lines 16 thru 27)	634,883		634,883

Gas Storage Projects

1. On line 4, enter the total storage capacity certificated by FERC.
2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.

Line No.	Item (a)	Total Amount (b)
	STORAGE OPERATIONS	
1	Top or Working Gas End of Year	5,400,926
2	Cushion Gas (Including Native Gas)	
3	Total Gas in Reservoir (Total of line 1 and 2)	5,400,926
4	Certificated Storage Capacity	140,000
5	Number of Injection - Withdrawal Wells	
6	Number of Observation Wells	
7	Maximum Days' Withdrawal from Storage	62,742
8	Date of Maximum Days' Withdrawal	
9	LNG Terminal Companies (in Dth)	
10	Number of Tanks	
11	Capacity of Tanks	
12	LNG Volume	
13	Received at "Ship Rail"	
14	Transferred to Tanks	
15	Withdrawn from Tanks	
16	"Boil Off" Vaporization Loss	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
FOOTNOTE DATA			

Schedule Page: 513 Line No.: 4 Column: b

Amount in Dth:	Project O	Project UE	Total
Amount Composed of:	57,000	83,000	140,000

Schedule Page: 513 Line No.: 7 Column: b

Amount in Dth:	Project O	Project UE	Total
Amount Composed of:	22,733	40,009	62,742
Date withdrawn:	3/16/20	2/27/20	

Transmission Lines

1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.
3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.
4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	*	Total Miles of Pipe (c)
1	Maryland		299.90
2	Virginia		261.60
3	District of Columbia		31.50
4	Total		593.00
5			
6			
7			
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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	Date: 1/20/2020			
2	Volumes of Gas Transported			
3	No-Notice Transportation		366,822	366,822
4	Other Firm Transportation		801,087	801,087
5	Interruptible Transportation		112,623	112,623
6	Other (Describe) (footnote details)		1,431	1,431
7	TOTAL		1,281,963	1,281,963
8	Volumes of gas Withdrawn form Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12	Other (Describe) (footnote details)			
13	TOTAL			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17	Other (Describe) (footnote details)			
18	TOTAL			
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Dates: 1/20/2020 - 1/22/2020			
21	Volumes of Gas Transported			
22	No-Notice Transportation		1,009,017	1,009,017
23	Other Firm Transportation		2,401,504	2,401,504
24	Interruptible Transportation		325,801	325,801
25	Other (Describe) (footnote details)		3,766	3,766
26	TOTAL		3,740,088	3,740,088
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31	Other (Describe) (footnote details)			
32	TOTAL			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36	Other (Describe) (footnote details)			
37	TOTAL			

Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

Schedule Page: 518 Line No.: 6 Column: c
Incremental supply, peaking, and hexane.

Schedule Page: 518 Line No.: 25 Column: c
Incremental supply, peaking, and hexane.

Auxiliary Peaking Facilities

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.
2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities.
3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line No.	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?
1	Romney, West Virginia (Romney)	Natural Gas	50,000		No
2	Rockville, MD (HP)	Natural Gas	60,000		No
3	Rockville, MD (Propane)	Natural Gas	128,000		No
4	Ravensworth, VA	Natural Gas	180,000		No
5					
6					
7					
8					
9					
10					
11					
12					
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14					
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30					

Gas Account - Natural Gas

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
5. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
6. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
7. Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.
8. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.
9. Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
10. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.

Line No.	Item (a)	Ref. Page No. of (FERC Form Nos. 2/2-A) (b)	Total Amount of Dth Year to Date (c)	Current Three Months Ended Amount of Dth Quarterly Only
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01 Name of System:				
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)		89,075,688	29,793,560
4	Gas of Others Received for Gathering (Account 489.1)	303	74,105,471	21,224,385
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)			
13	Gas Received from Shippers as Compressor Station Fuel			
14	Gas Received from Shippers as Lost and Unaccounted for			
15	Other Receipts (Specify) (footnote details)		(38,457)	(621)
16	Total Receipts (Total of lines 3 thru 15)		163,142,702	51,017,324
17	GAS DELIVERED			
18	Gas Sales (Accounts 480-484)		80,185,948	18,005,609
19	Deliveries of Gas Gathered for Others (Account 489.1)	303	75,127,658	19,226,000
20	Deliveries of Gas Transported for Others (Account 489.2)	305		
21	Deliveries of Gas Distributed for Others (Account 489.3)	301		
22	Deliveries of Contract Storage Gas (Account 489.4)	307		
23	Gas of Others Delivered 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)		1,028,024	262,327
28	Gas Used for Compressor Station Fuel	509		
29	Other Deliveries and Gas Used for Other Operations			
30	Total Deliveries (Total of lines 18 thru 29)		156,341,630	37,493,936
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		6,801,072	13,523,388
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		163,142,702	51,017,324

Shipper Supplied Gas for the Current Quarter

1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
6. On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.
7. On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).
8. On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).
9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission				
5	Distribution				
6	Storage				
7	Total Shipper Supplied Gas				
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission				
12	Distribution				
13	Storage				
14	Total gas used in compressors				
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission				
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)			78,553	78,553
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations			78,553	78,553
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission				
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)			2,064,164	2,064,164
30	Total Gas Lost And Unaccounted For			2,064,164	2,064,164

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission				
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)				
	DISPOSITION OF EXCESS GAS:				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas				
	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency				

SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT

66	Forwardhaul Volume in Dths for the Quarter	
67	Backhaul Volume in Dths for the Quarter	
68	TOTAL (Lines 66 and 67)	

Shipper Supplied Gas for the Current Quarter

1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
6. On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.
7. On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).
8. On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).
9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission				
5	Distribution				
6	Storage				
7	Total Shipper Supplied Gas				
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission				
12	Distribution				
13	Storage				
14	Total gas used in compressors				
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission				
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)			84,857	84,857
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations			84,857	84,857
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission				
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)			3,350,604	3,350,604
30	Total Gas Lost And Unaccounted For			3,350,604	3,350,604

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission				
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)				
	DISPOSITION OF EXCESS GAS:				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas				
	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency				

Shipper Supplied Gas for the Current Quarter

1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
6. On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.
7. On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).
8. On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).
9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission				
5	Distribution				
6	Storage				
7	Total Shipper Supplied Gas				
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission				
12	Distribution				
13	Storage				
14	Total gas used in compressors				
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission				
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)			98,916	98,916
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations			98,916	98,916
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission				
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)			8,108,620	8,108,620
30	Total Gas Lost And Unaccounted For			8,108,620	8,108,620

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission				
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)				
	DISPOSITION OF EXCESS GAS:				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas				
	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency				

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)									
2										
3										
4										
5										
6										
7										
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)									
9										
10										
11										
12										
13										
14										
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)									
16										
17										
18										
19										
20										
21										
22										
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)									
24										
25										
26										
27										
28										
29										
30										

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
	NET EXCESS OR (DEFICIENCY)									
31										
32										
33										
34										
35										
36										
37										
38	DISPOSITION OF EXCESS GAS:									
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52	GAS ACQUIRED TO MEET DEFICIENCY:									
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)									
2										
3										
4										
5										
6										
7										
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)									
9										
10										
11										
12										
13										
14										
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)									
16										
17										
18										
19										
20										
21										
22										
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)									
24										
25										
26										
27										
28										
29										
30										

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
	NET EXCESS OR (DEFICIENCY)									
31										
32										
33										
34										
35										
36										
37										
38	DISPOSITION OF EXCESS GAS:									
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52	GAS ACQUIRED TO MEET DEFICIENCY:									
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)									
2										
3										
4										
5										
6										
7										
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)									
9										
10										
11										
12										
13										
14										
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)									
16										
17										
18										
19										
20										
21										
22										
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)									
24										
25										
26										
27										
28										
29										
30										

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
	NET EXCESS OR (DEFICIENCY)									
31										
32										
33										
34										
35										
36										
37										
38	DISPOSITION OF EXCESS GAS:									
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52	GAS ACQUIRED TO MEET DEFICIENCY:									
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
Washington Gas Light Company			
FOOTNOTE DATA			

Schedule Page: 521 Line No.: 21 Column: d

Gas used by company for boilers, building heating and natural gas vehicles (NGV).

Schedule Page: 521 Line No.: 29 Column: d

Lost and unaccounted for gas versus all gas sent out.

Schedule Page: 521 Line No.: 21 Column: r

Gas used by company for boilers, building heating and natural gas vehicles (NGV).

Schedule Page: 521 Line No.: 29 Column: r

Lost and unaccounted for gas versus all gas sent out.

Schedule Page: 521 Line No.: 21 Column: ff

Gas used by company for boilers, building heating and natural gas vehicles.

Schedule Page: 521 Line No.: 29 Column: ff

Lost and unaccounted for gas versus all gas sent out.

Name of Respondent Washington Gas Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2021	Year/Period of Report 2020/Q4
System Maps			

1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
2. Indicate the following information on the maps:
 - (a) Transmission lines.
 - (b) Incremental facilities.
 - (c) Location of gathering areas.
 - (d) Location of zones and rate areas.
 - (e) Location of storage fields.
 - (f) Location of natural gas fields.
 - (g) Location of compressor stations.
 - (h) Normal direction of gas flow (indicated by arrows).
 - (i) Size of pipe.
 - (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
 - (k) Principal communities receiving service through the respondent's pipeline.
3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.
4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

No important changes have occurred in the facilities operated by Washington Gas since the date of the maps furnished with the Annual Report filed for the calendar year 2019.