

**Exh. BAE-5
Docket UG-170929
Witness: Betty A. Erdahl**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**CASCADE NATURAL GAS
CORPORATION,**

Respondent.

DOCKET UG-170929

**EXHIBIT TO
TESTIMONY OF**

Betty A. Erdahl

**ON BEHALF OF STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Cash Analysis

February 15, 2018

Title of Account	12/31/2006	12/31/2007	12/31/2008	12/31/2009	12/31/2010	12/31/2011	12/31/2012	12/31/2013	12/31/2014	12/31/2015	12/31/2016	Sum	Years	6 Yr Average
CURRENT AND ACCRUED ASSETS														
Cash (131)		2,729,514	502,970	2,098,504			418,834	2,022,453			3,539,113	11,311,387	6	1,885,231
Speical Deposits (132-134)					350,000	350,000				2,700	2,750			
Working Funds (135)	5,378	5,382	4,982	4,732	3,950	2,950	2,800	2,900	2,700					
Temporary Cash Investments (136)	2,284,647	849,577	6,857,271	8,000,000										

Erdahl, Betty Ann
 (UTC):
 (82,912)

Erdahl, Betty Ann
 (UTC):
 15,433,311

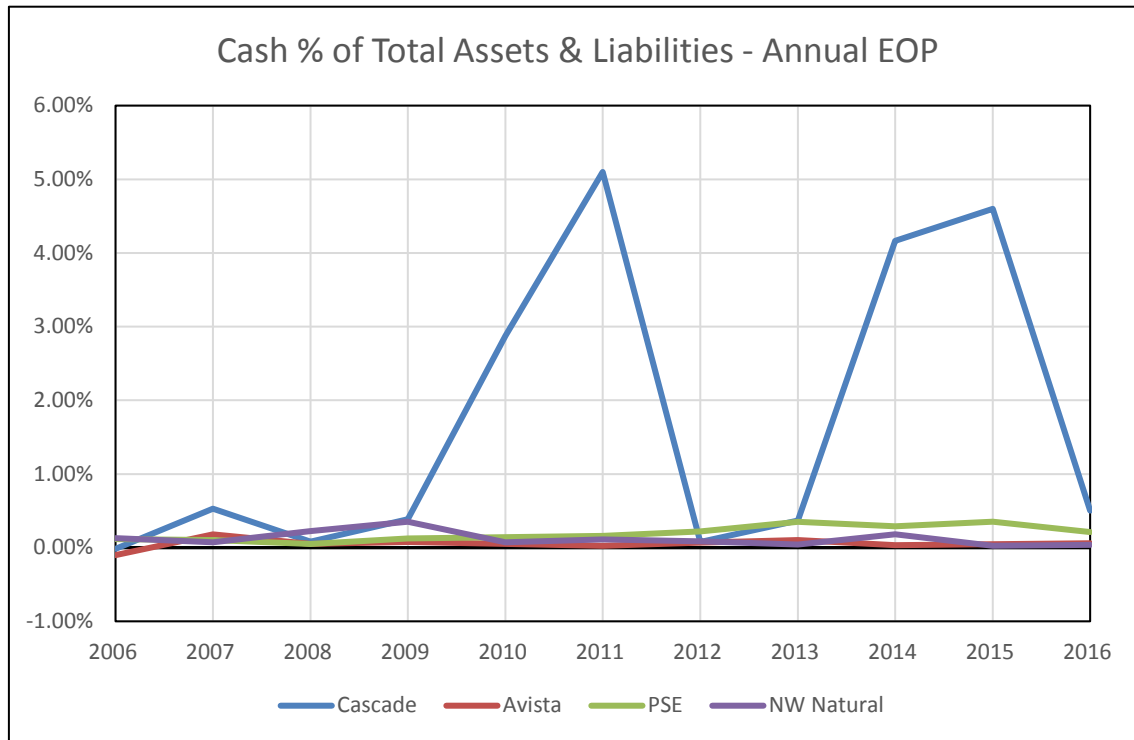
Erdahl, Betty Ann
 (UTC):
 29,029,983

Erdahl, Betty Ann
 (UTC):
 25,580,052

Erdahl, Betty Ann
 (UTC):
 31,796,378

Cascade Natural Gas Corporation
UG-170929 General Rate Case
Cash % of Total Assets & Liabilities for WA Regulated Utilities
Cascade Data is from UTC DR No. 8
Other Company Data is from FERC Form No. 2

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Title of Account		min / max		mean	12/31/2006	12/31/2007	12/31/2008	12/31/2009	12/31/2010	12/31/2011	12/31/2012	12/31/2013	12/31/2014	12/31/2015	12/31/2016
CURRENT AND ACCRUED ASSETS				\$mm	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Cash (131)	Cascade	(82,912)	31,796,378	10.3	(82,912)	2,729,514	502,970	2,098,504	15,433,311	29,029,983	418,834	2,022,453	25,580,052	31,796,378	3,539,113
Cash (131)	Avista	(3,021,873)	5,264,119	2.0	(3,021,873)	5,264,119	1,674,372	2,462,480	1,722,379	945,496	2,624,516	3,949,469	1,535,172	2,074,149	3,058,415
Cash (131)	PSE	4,266,107	39,443,112	19.9	8,272,125	7,715,745	4,266,107	11,028,751	13,672,281	16,329,731	23,956,451	38,297,043	31,703,689	39,443,112	24,594,661
Cash (131)	NW Natural	680,216	7,236,325	2.7	2,223,807	1,248,271	4,794,885	7,236,325	1,634,981	2,636,062	2,052,716	1,105,049	4,920,695	680,216	1,056,799
Total Assets and Liabilities	Cascade	511,155,624	705,153,221	584	511,155,624	517,767,606	632,721,401	544,660,813	536,629,469	569,307,111	547,549,296	550,746,871	614,403,892	691,302,618	705,153,221
Total Assets and Liabilities	Avista	2,921,814,586	4,949,338,269	3,777	2,976,653,153	2,921,814,586	3,378,629,905	3,278,534,240	3,510,549,407	3,762,877,808	3,942,643,717	3,899,240,723	4,306,010,788	4,621,781,785	4,949,338,269
Total Assets and Liabilities	PSE	7,088,364,748	11,593,971,660	9,763	7,088,364,748	7,483,086,203	8,574,019,553	8,828,260,472	9,567,777,997	10,267,231,937	10,837,953,466	10,939,315,203	11,014,386,423	11,196,859,012	11,593,971,660
Total Assets and Liabilities	NW Natural	1,745,828,029	2,685,509,323	2,303	1,748,800,657	1,745,828,029	2,120,519,972	2,056,721,179	2,263,650,231	2,365,336,408	2,452,902,242	2,550,774,330	2,684,425,720	2,663,612,559	2,685,509,323
Cash % of Total Assets and Liabilities	Cascade	-0.02%	5%	1.7%	-0.02%	0.5%	0.1%	0.4%	2.9%	5.1%	0.1%	0.4%	4.2%	4.6%	0.5%
Cash % of Total Assets and Liabilities	Avista	-0.1%	0.2%	0.1%	-0.1%	0.2%	0.05%	0.1%	0.05%	0.03%	0.1%	0.1%	0.04%	0.04%	0.1%
Cash % of Total Assets and Liabilities	PSE	0.05%	0.4%	0.2%	0.1%	0.1%	0.05%	0.1%	0.1%	0.2%	0.2%	0.4%	0.3%	0.4%	0.2%
Cash % of Total Assets and Liabilities	NW Natural	0.03%	0.4%	0.1%	0.1%	0.1%	0.2%	0.4%	0.1%	0.1%	0.1%	0.0%	0.2%	0.03%	0.04%
Cash % of Current & Accrued Assets	Cascade	-0.1%	37%	11.5%	-0.1%	2.3%	0.5%	2.3%	17.3%	29.1%	0.9%	3.1%	28.2%	37.3%	5.7%
Cash % of Current & Accrued Assets	Avista	-2%	3%	0.8%	-2.0%	3.2%	0.6%	1.0%	0.6%	0.3%	1.1%	1.4%	0.6%	0.9%	1.2%
Cash % of Current & Accrued Assets	PSE	0%	5%	2.5%	1.1%	1.0%	0.5%	1.3%	1.8%	2.1%	2.9%	4.5%	4.5%	5.2%	2.8%
Cash % of Current & Accrued Assets	NW Natural	0%	3%	1.0%	0.8%	0.5%	1.6%	2.8%	0.7%	1.1%	0.9%	0.5%	2.0%	0.3%	0.5%
TOTAL Current and Accrued Assets	Cascade	47,616,757	119,940,352		105,032,036	119,940,352	101,602,187	92,576,332	89,113,714	99,807,515	47,616,757	65,935,777	90,861,051	85,193,562	61,792,467
TOTAL Current and Accrued Assets	Avista	154,188,806	293,497,874		154,188,806	167,088,568	288,199,765	251,717,850	293,497,874	270,636,633	241,939,394	286,236,661	268,614,596	242,970,522	253,482,955
TOTAL Current and Accrued Assets	PSE	703,266,484	883,779,061		765,996,492	805,526,264	883,779,061	856,499,138	765,289,909	760,360,705	822,871,667	849,131,250	703,266,484	762,734,317	868,404,132
TOTAL Current and Accrued Assets	NW Natural	222,014,104	307,731,346		286,423,401	271,049,291	307,731,346	258,116,428	240,200,769	242,120,484	222,014,104	223,398,961	251,292,133	232,777,903	225,042,129