

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a AVISTA UTILITIES,

Respondent.

DOCKET NOS. UE-200900 and UG-200901 (*Consolidated*)

ANDREA C. CRANE

**ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT**

EXHIBIT ACC-6

Calculation of Recommended General Revenue Requirement — Washington Gas
Operations

April 21, 2021

AVISTA UTILITIES
CALCULATION OF RECOMMENDED GENERAL REVENUE REQUIREMENT
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019

Line No.	Description	Recommended Base Rate Change		Overall Bill Impact
		10/1/2021 (000's of Dollars)	Tariff Schedule 176	
1	Pro Forma Rate Base	\$ 416,198		
2	Proposed Rate of Return	6.92%		
3	Net Operating Income Requirement	\$28,809		
4	Pro Forma Net Operating Income	\$ 25,782		
5	Net Operating Income Deficiency	\$3,027		
6	Conversion Factor	0.755463		
7	Revenue Requirement	\$4,007	\$ (4,007)	\$ -
8	Total Base Distribution Revenues*	\$ 105,173		
9	Percentage Base Distribution Revenue Increase	3.81%	-3.81%	0.0%
10	Total Present Billed Revenue	\$ 161,345		
11	Percentage Billed Revenue Increase	2.48%	-2.48%	0.0%

* Line 8 "Total General Business Revenues" includes special contract transportation revenues.

AVISTA UTILITIES RECOMMENDED COST OF CAPITAL WASHINGTON NATURAL GAS			
Recommended Capital Structure			
Component	Capital Structure	Cost	Weighted Cost
Debt	51.5%	4.97%	2.56%
Common	48.5%	9.00%	4.37%
Total	<u>100.00%</u>		<u>6.92%</u>