

APPENDIX A

AMENDED

WAC 480-30-110 Regulatory fees. Fees and gross operating revenue.

A regulatory fee is an annual assessment paid by each company to cover the costs of regulation.

(1) **Auto transportation company regulatory fees.** The maximum auto transportation company regulatory fee is set by statute at two-fifths of one percent of gross intrastate operating revenue.

- (a) The maximum regulatory fee is assessed each year, unless the commission issues an order establishing the regulatory fee at an amount less than the statutory maximum.
- (b) The minimum regulatory fee that an auto transportation company must pay is \$20.
- (c) The \$20 minimum regulatory fee is waived for any auto transportation company with less than \$5,000 in gross intrastate operating revenue.
- (d) Each auto transportation company must pay its regulatory fee by May 1 of each year.
- (e) The Commission does not grant extensions for payment of regulatory fees.
- (f) If a company does not pay its regulatory fee by May 1, the Commission will assess an automatic late fee of two percent of the amount due, plus one percent interest for each month the fee remains unpaid.
- (g) The Commission may take action to suspend or cancel a certificate, if a company fails to pay its regulatory fee.

~~(1) Auto transportation companies shall, between the first and fifteenth days of January, April, July and October of each year file with the commission a statement showing the amount of gross operating revenue of such company for the preceding three months, or portion thereof. Such statement must be accompanied by a fee of 2/5 of 1% of the gross operating revenue derived from intrastate operations, as provided in RCW 81.24.020; in no case shall the fee so paid be less than two dollars and fifty cents. Failure to make such payments shall be sufficient cause for the commission, in its discretion, to revoke a certificate. EXCEPTION: A private, nonprofit transportation provider certificated under WAC 480-30-035 shall pay to the commission the sum of \$10.00 annually for each vehicle operated in lieu of the above regulatory fee based on gross revenue. Such fee to be paid with the filing of the annual report of the corporation.~~

~~(2) The "gross operating revenue" of an auto transportation company is that revenue which such company receives or becomes lawfully entitled to recover for the transportation of persons, express, baggage and United States mail, upon any public highway of this state by means of motor propelled vehicles, and all other operating revenue; except such revenue as properly comes within the~~

~~meaning of the term "independent operations" as hereinafter defined; also that revenue which such company receives from other property owned by it, the value of which is or should properly be included in its fixed capital accounts. — For the purpose of reporting to the commission on quarterly reports the "gross operating revenue" of an auto transportation company shall be subdivided as follows:~~

~~— R-1 Passenger revenue.~~

~~— R-2 Express and baggage revenue.~~

~~— R-3 United States mail and other operating revenue.~~

~~— R-1, Passenger revenue: Shall include all revenue derived from the transportation of persons, except such revenue as is derived from operations coming within the meaning of "independent operations," as hereinafter defined.~~

~~— (Note: This item must include all revenue received for the transportation of persons outside the corporate limits of a city or town where the service rendered is over the route, or any part thereof, or in the territory covered by the certificate of the reporting company. It must also include all revenue derived from the transportation of persons where the service is performed with any of the vehicles or facilities owned or operated by the reporting company, the value of which is included in its fixed capital accounts dedicated to furnishing the service authorized by its certificate, including revenue from what is commonly termed "taxicab" and "special for hire" service, etc., unless the service rendered is not over the route, or any portion thereof, or in the territory covered by the certificate of the reporting company, and the vehicles utilized are used exclusively in such "taxicab" or "special for hire" service, etc., in which case the value of said vehicles or facilities so used and the entire revenue and expense incident to their use shall be kept separate and reported under "independent operations.")~~

~~— R-2, Express and baggage revenue: Shall include all revenue from the transportation of:~~

~~— Express.~~

~~— Baggage in excess of free authorized allowances.~~

~~— Parcel room receipts where parcel rooms are operated by the reporting company.~~

~~— R-3, United States mail and other operating revenue: Shall include all revenue derived from the transportation of United States mail and bonuses from special mail transportation, less fines and penalties imposed by the United States government when not collected from agents or employees. Other operating revenue from property owned and used in connection with the reporting~~

company's business and not provided for in the foregoing revenue accounts, the principal items of which are:

- ~~—A—Rentals received for use of cars.~~
- ~~—B—Revenue derived from the performance of shop work for others.~~
- ~~—C—Amounts received from news companies or others for the privilege of operating news and soft drink stands, lunch counters, etc., at stations when such stations are owned by the reporting company.~~
- ~~—D—Rentals received from other transportation companies for the right to use stations owned by the reporting company, used in its auto transportation operations and included in the fixed capital accounts thereof.~~
- ~~—E—Revenue received from advertising in stations and cars.~~
- ~~—The intrastate portion of above items R-1, R-2 and R-3 will constitute "total gross operating revenue" upon which the fee will be computed and remitted, as provided in RCW 81.24.020, and rule 62.~~

~~—(3) Nonoperating revenue: Is that revenue received as a return on property owned by the reporting company, the value of which is not included in the fixed capital accounts of its "auto transportation" or "independent" operations.~~

~~Principal items:~~

- ~~—A—Revenue received from other auto transportation companies, ownership of which is shared by the reporting company.~~
- ~~—B—Dividends on stock of other companies.~~
- ~~—C—Interest on loans.~~
- ~~—D—Rents from property the value of which is not included in the fixed capital accounts of the reporting company's certified or independent operations.~~
- ~~—Independent operations: Revenue from "independent operation" is that revenue which the reporting company receives or becomes lawfully entitled to recover for the transportation of persons and/or express by means of motor propelled vehicles where the service rendered is not over the route, or any portion thereof, or in the territory covered by such company's certificate and where the value of the vehicles and facilities so used is not included, nor properly includable, in the fixed capital accounts of such auto transportation company dedicated to furnishing the service authorized by its certificate and where both the revenue and expense incident to such "independent operations" are kept separate and apart from the accounts of the company's certified operations.~~

AMENDED

WAC 480-51-100 Annual reports -- Regulatory fees. (1) Each person operating a commercial ferry shall after the close of each year file with the commission reports covering its operations during the preceding calendar year containing the information required by the commission. The annual report must be prepared on forms furnished by the commission and must be filed, along with the regulatory fee, not later than May 1st of ~~the succeeding~~ each year.

~~(2) Persons operating commercial ferries shall on or before the first day of May of each year file with the commission a statement showing the gross operating revenue of the company for the preceding calendar year. The statement shall be accompanied by the regulatory fee as provided in RCW 81.24.030 based upon such gross operating revenue and in an amount to be fixed each year by order of the commission.~~

(2) The commercial ferry regulatory fee is set by statute at two-fifths of one percent of gross intrastate operating revenue.

(a) The maximum regulatory fee is assessed each year, unless the commission issues an order establishing the regulatory fee at an amount less than the statutory maximum.

(b) The minimum regulatory fee that a commercial ferry must pay is \$20.

(c) The \$20 minimum regulatory fee is waived for any commercial ferry with less than \$5,000 in gross intrastate operating revenue.

(d) The commission does not grant extensions for payment of regulatory fees.

(e) If a company does not pay its regulatory fee by May 1, the commission will assess an automatic late fee of two percent of the amount due, plus one percent interest for each month the fee remains unpaid.

(f) The commission may take action to suspend or cancel a certificate, if a company fails to pay its regulatory fee.

(3) When a certificate is transferred or cancelled or for any reason a certificate holder ceases its operation under a certificate, an annual report, ~~a statement of the gross operating revenue, and the gross operating revenue fee as required by this section~~ must be filed with the commission within fifteen days after the certificate operator ceases operation and must cover the period from the first day of the year to the date operations ceased.

AMENDED

WAC 480-62-300 Annual reports – Regulatory fees. (1) The surface transportation board annual report form R1 must be used by Class I railroad companies as the annual report form for submission to the commission. Class II and Class III railroad companies must use report forms periodically published by the commission.

(2) Each year every railroad company is responsible for obtaining the proper report form from the commission. Reports must be completed for the preceding calendar year's operations. One copy of the completed annual report, along with the regulatory fee, must be submitted to the commission no later than May 1 of ~~the succeeding~~ each year.

(3) **Regulatory Fees.** The railroad company regulatory fee is set by statute at one and one half percent of gross intrastate operating revenue.

(a) The maximum regulatory fee is assessed each year, unless the commission issues an order establishing the regulatory fee at an amount less than the statutory maximum.

(b) The minimum regulatory fee that a railroad company must pay is \$20.

(c) The \$20 minimum regulatory fee is waived for any railroad company with less than \$1,300 in gross intrastate operating revenue.

(d) The commission does not grant extensions for payment of regulatory fees.

(e) If a company does not pay its regulatory fee by May 1, the commission will assess an automatic late fee of two percent of the amount due, plus one percent interest for each month the fee remains unpaid.

AMENDED

WAC 480-70-076 Regulatory fees. A regulatory fee is an annual assessment paid by each company to cover the costs of regulating the solid waste industry.

(1) The maximum regulatory fee is set by statute at one percent of gross intrastate operating revenue. ~~Each year, the commission may set the regulatory fee at an amount less than the statutory maximum. The minimum fee can be no less than one dollar.~~

(a) The maximum regulatory fee is assessed each year, unless the commission issues an order establishing the regulatory fee at an amount less than the statutory maximum.

(b) The minimum regulatory fee that a solid waste collection company must pay is \$20.

(c) The \$20 minimum regulatory fee is waived for any solid waste collection company with less than \$2,000 in gross intrastate operating revenue.

(2) A company must pay its regulatory fee by ~~April~~ May 1 of each year.

(3) The commission does not grant extensions for payment of regulatory fees.

(4) If a company does not pay its regulatory fee by ~~April~~ May 1, the commission will assess an automatic late fee of two percent of the amount due, plus one percent interest for each month the fee remains unpaid.

(5) The commission may ~~issue penalty assessments, or~~ take action to suspend or cancel a certificate, if a company fails to pay its regulatory fee.

AMENDED

WAC 480-90-208 Financial reporting requirements. (1) Annual reports.

(a) Gas utilities must use the annual report form (FERC Form No. 2) promulgated by the Federal Energy Regulatory Commission in Title 18 of the Code of Federal Regulations, Part 260, for purposes of annual reporting to this commission. Data required by RCW [80.04.080](#), Annual reports, but not included in the FERC Form No. 2, must also be submitted with the annual report. Utilities must submit the annual report for the preceding calendar year, along with the regulatory fee, by May 1st of each year. If not presented in the prescribed FERC Form, the annual report must include the following data per customer class for the calendar year: Revenues, average customer count, and total unit sales. Information about the FERC Form No. 2 regarding the version adopted and where to obtain it is set out in WAC [480-90-999](#), Adoption by reference.

(b) Utilities must also submit to this commission, in essentially the same format and content as the FERC Form No. 2, a report that documents the costs incurred and the property necessary to furnish utility service to its customers and the revenues obtained in the state of Washington. The report must include the following data per customer class for the calendar year: Revenues, average customer count, and total unit sales;

(c) Combination and multistate utilities must submit with the annual report their cost allocation methods necessary to develop results of operations for the state of Washington. Approval of cost allocation schemes for rate-making purposes is accomplished only by commission order;

(d) The total utility results of operations reported by each utility in its annual report to the commission must agree with the results of operations shown on the utility's books and records.

(2) Commission basis reports (annual).

(a) The intent of the "commission basis" report is to depict the gas operations of a utility under normal temperature and gas supply conditions during the reporting period. The commission basis report must include the following:

(i) Booked results of gas operations and rate base, and all the necessary adjustments as accepted by the commission in the utility's most recent general rate case or subsequent orders;

(ii) Actual adjusted results of operations for out-of-period, nonoperating, nonrecurring, and extraordinary items or any other item that materially distorts reporting period earnings and rate base; and

(iii) Adjusted booked revenues and gas supply expenses to reflect operations under normal temperature conditions before the achieved return on rate base is calculated;

(b) Commission basis reports should not include adjustments that annualize price, wage, or other cost changes during a reporting period, nor new theories or approaches that have not been previously addressed and resolved by the commission;

(c) Utilities must submit the basis of any cost allocations and the allocation factors necessary to develop the commission basis results of gas operations for the state of Washington;

(d) Commission basis reports are due within four months of the end of a utility's fiscal year.

(3) **Quarterly reports.** Gas utilities must file a report of actual results for Washington operations within forty-five days of the end of each quarter. The results of operations report must contain each of the three monthly balances and the latest twelve months' ending balance for all accounts of the uniform system of accounts. The report must include the average customer count and total unit sales per customer class for each reported period.

(4) **Additional reports.** This section does not supersede any reporting requirement specified in a commission order or limit the commission's ability to request additional information.

(5) **Regulatory Fees.** The gas utility annual regulatory fee is set by statute at one tenth of one percent of the first fifty thousand dollars of gross intrastate operating revenue plus two tenths of one percent of any gross intrastate operating revenue in excess of fifty thousand dollars.

(a) The maximum regulatory fee is assessed each year, unless the commission issues an order establishing the regulatory fee at an amount less than the statutory maximum.

(b) The minimum regulatory fee that a gas utility must pay is \$20.

(c) The \$20 minimum regulatory fee is waived for any gas utility with less than \$20,000 in gross intrastate operating revenue.

(d) The commission does not grant extensions for payment of regulatory fees.

(e) If a company does not pay its regulatory fee by May 1, the commission will assess an automatic late fee of two percent of the amount due, plus one percent interest for each month the fee remains unpaid.

AMENDED

WAC 480-100-208 Financial reporting requirements. (1) Annual reports.

(a) Electric utilities must use the annual report form (FERC Form No. 1) promulgated by the Federal Energy Regulatory Commission in Title 18 of the Code of Federal Regulations, Part 141, for purposes of annual reporting to this commission. Data required by RCW [80.04.080](#) Annual reports, but not included in the FERC Form No. 1, must also be submitted with the annual report. Utilities must submit the annual report for the preceding calendar year, along with the regulatory fee, by May 1st of each year. If not presented in the prescribed FERC Form, the annual report must include the following data per customer class for the calendar year: Revenues, average customer count, and total unit sales. Information about the FERC Form No. 1 regarding the version adopted and where to obtain it is set out in WAC [480-100-999](#), Adoption by reference.

(b) Utilities must also submit to this commission, in essentially the same format and content as the FERC Form No. 1, a report that documents the costs incurred and the property necessary to furnish utility service to its customers and the revenues obtained in the state of Washington. The report must include the following data per customer class for the calendar year: Revenues, average customer count, and total unit sales;

(c) Combination and multistate utilities must submit with the annual report their cost allocation methods necessary to develop results of operations for the state of Washington. Approval of cost allocation schemes for rate-making purposes is accomplished only by commission order;

(d) The total utility results of operations reported by each utility in its annual report to the commission must agree with the results of operations shown on the utility's books and records.

(2) Commission basis reports (annual).

(a) The intent of the "commission basis" report is to depict the electric operations of a utility under normal temperature and power supply conditions during the reporting period. The commission basis report must include the following:

(i) Booked results of electric operations and rate base, and all the necessary adjustments as accepted by the commission in the utility's most recent general rate case or subsequent orders;

(ii) Actual adjusted results of operations for out-of-period, nonoperating,

nonrecurring, and extraordinary items or any other item that materially distorts reporting period earnings and rate base; and

(iii) Adjusted booked revenues and power supply expenses to reflect operations under normal temperature and power supply conditions before the achieved return on rate base is calculated;

(b) Commission basis reports should not include adjustments that annualize price, wage, or other cost changes during a reporting period, nor new theories or approaches that have not been previously addressed and resolved by the commission.

(c) Utilities must submit the basis of any cost allocations and the allocation factors necessary to develop the commission basis results of electric operations for the state of Washington;

(d) Commission basis reports are due within four months of the end of a utility's fiscal year.

(3) **Quarterly reports.** Electric utilities must file a report of actual results for Washington operations within forty-five days of the end of each quarter. The results of operations report must contain each of the three monthly balances and the latest twelve months ending balance for all accounts of the uniform system of accounts. The report must include the average customer count and total unit sales per customer class for each reported period.

(4) **Additional reports.** This section does not supersede any reporting requirement specified in a commission order or limit the commission's ability to request additional information.

(5) **Regulatory Fees.** The electric utility annual regulatory fee is set by statute at one tenth of one percent of the first fifty thousand dollars of gross intrastate operating revenue plus two tenths of one percent of any gross intrastate operating revenue in excess of fifty thousand dollars.

(a) The maximum regulatory fee is assessed each year, unless the commission issues an order establishing the regulatory fee at an amount less than the statutory maximum.

(b) The minimum regulatory fee that an electric utility must pay is \$20.

(c) The \$20 minimum regulatory fee is waived for any electric utility with less than \$20,000 in gross intrastate operating revenue.

(d) The commission does not grant extensions for payment of regulatory fees.

(e) If a company does not pay its regulatory fee by May 1, the commission will assess an automatic late fee of two percent of the amount due, plus one percent interest for each month the fee remains unpaid.

AMENDED

WAC 480-110-275 Accounting and reporting requirements, and regulatory fees. (1) Water companies must use the uniform system of accounts (USOA) published by the National Association of Regulatory Utility Commissioners (NARUC). Information about the USOA regarding the version adopted and where to obtain it is set out in WAC [480-110-999](#), Adoption by reference. The USOA sets out the accounting requirements for class A, B, and C water companies.

Water companies are classified by revenues.

Class	Annual Gross Operating Revenue
A	\$1,000,000 or more
B	\$200,000 to \$999,999
C	Less than \$200,000

(2) A water company may use the accounting requirements for a higher class if it chooses.

(3) The commission will distribute an annual report form that each water company must complete and file with the commission for the prior calendar year. The annual report must be filed, and the company's regulatory fee paid, no later than May 1 of each year.

(4) A written request for the extension of the time for filing the annual report can be made prior to May 1. The commission does not grant an extension of time for payment of regulatory fees.

(5) The maximum water company regulatory fee is set by statute at one tenth of one percent of the first fifty thousand dollars of gross intrastate operating revenue plus two tenths of one percent of any gross operating revenue in excess of fifty thousand dollars.

(a) The maximum regulatory fee is assessed each year, unless the commission issues an order establishing the regulatory fee at an amount less than the statutory maximum.

(b) The minimum regulatory fee that a water company must pay is \$20.

(c) The \$20 minimum regulatory fee is waived for any water company with less than \$20,000 in gross intrastate operating revenue.

(d) The commission does not grant extensions for payment of regulatory fees.

(e) If a company does not pay its regulatory fee by May 1, the commission will assess an automatic late fee of two percent of the amount due, plus one percent interest for each month the fee remains unpaid.

AMENDED

WAC 480-120-303 Reporting requirements for competitively classified companies. The commission will distribute an annual report form including a regulatory fee form. A competitively classified company must:

- (1) Complete both forms, file them with the commission, and pay its regulatory fee, no later than May 1st of each year;
- (2) Provide total number of access lines as required on the annual report form;
- (3) Provide income statement and balance sheet for total company; and
- (4) Provide revenues for Washington and Washington intrastate operations subject to commission jurisdiction.

(5) **Regulatory Fees.** The telecommunications annual regulatory fee is set by statute at one tenth of one percent of the first fifty thousand dollars of gross intrastate operating revenue plus two tenths of one percent of any gross intrastate operating revenue in excess of fifty thousand dollars.

(a) The maximum regulatory fee is assessed each year, unless the commission issues an order establishing the regulatory fee at an amount less than the statutory maximum.

(b) The minimum regulatory fee that a company must pay is \$20.

(c) The \$20 minimum regulatory fee is waived for any company with less than \$20,000 in gross intrastate operating revenue.

(d) The commission does not grant extensions for payment of regulatory fees.

(e) If a company does not pay its regulatory fee by May 1, the commission will assess an automatic late fee of two percent of the amount due, plus one percent interest for each month the fee remains unpaid.

(f) The commission may take action to revoke a company's registration certificate if it fails to pay its regulatory fee.

AMENDED

WAC 480-120-304 Reporting requirements for companies not classified as competitive. (1) Annual reports for companies not classified as competitive. The commission will distribute an annual report form as specified in (c)(i), (ii), and

(iii) of this subsection, and a regulatory fee form. A company not classified as competitive must:

(a) Complete both forms, file them with the commission, and pay its regulatory fee, no later than May 1 of each year;

(b) Provide total number of access lines as required on the annual report form; and

(c) Provide income statement and balance sheet for total company and results of operations for Washington and Washington intrastate.

(i) Class A companies that the FCC classified as Tier 1 telecommunications companies in Docket No. 86-182 must file annual report forms adopted by the FCC.

(ii) All other Class A companies must file annual reports on the form prescribed by the commission.

(iii) Class B companies must file annual reports as prescribed by RCW [80.04.530\(2\)](#).

(2) Quarterly reports for companies not classified as competitive:

(a) All Class A companies must file results of operations quarterly.

(b) Each report will show monthly and twelve-months-ended data for each month of the quarter reported.

(c) The reports are due ninety days after the close of the period being reported, except for the fourth-quarter report which is due no later than May 1 of the following year.

(3) Methods used to determine Washington intrastate results of operations must be acceptable to the commission.

(4) This rule does not supersede any reporting requirements specified in a commission rule or order, or limit the commission's authority to request additional information.

(5) Regulatory Fees. The telecommunications annual regulatory fee is set by statute at one tenth of one percent of the first fifty thousand dollars of gross intrastate operating revenue plus two tenths of one percent of any gross intrastate operating revenue in excess of fifty thousand dollars.

(a) The maximum regulatory fee is assessed each year, unless the commission issues an order establishing the regulatory fee at an amount less than the statutory maximum.

(b) The minimum regulatory fee that a company must pay is \$20.

(c) The \$20 minimum regulatory fee is waived for any company with less than \$20,000 in gross intrastate operating revenue.

(d) The commission does not grant extensions for payment of regulatory fees.

(e) If a company does not pay its regulatory fee by May 1, the commission will assess an automatic late fee of two percent of the amount due, plus one percent interest for each month the fee remains unpaid.