

AMENDATORY SECTION (Amending Docket No. A-020379, General Order No. R-501, filed 8/26/02, effective 9/26/02)

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 twenty dollars.

(c) The twenty dollar minimum regulatory fee is waived for any electric utility with less than twenty thousand dollars 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.