

AMENDATORY SECTION (Amending Order R-467, Docket No. UW-980082, filed 11/30/99, effective 12/31/99)

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.

<u>Class</u>	<u>Annual Gross Operating Revenue</u>
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.

AMENDATORY SECTION (Amending Order R-467, Docket No. UW-980082, filed 11/30/99, effective 12/31/99)

WAC 480-110-485 Retention and preservation of records and reports.

(1) The water company must retain all records and reports for three years unless otherwise specified in subsection (2) of this section.

(2) The *Regulations to Govern the Preservation of Records of Electric, Gas and Water Companies*, published by the National Association of Regulatory Utility Commissioners is prescribed as the requirement for the state of Washington. ~~((This document is available at the commission branch of the Washington state library. The commission secretary will provide a copy of the document on request, subject to any charge, or it may be ordered directly from the National Association of Regulatory Utility Commissioners.))~~ Information about the *Regulations to Govern the Preservation of Records of Electric, Gas and Water Companies* regarding the version adopted and where to obtain it is set out in WAC 480-110-999, Adoption by reference.

NEW SECTION

WAC 480-110-999 Adoption by reference. In this chapter, the commission adopts by reference all or portions of regulations and standards identified below. They are available for inspection at the commission branch of the Washington state library. The publications, effective date, references within this chapter, and availability of the resources are as follows:

(1) The *Uniform System of Accounts for Water Utilities* is published by the National Association of Regulatory Utility Commissioners (NARUC).

(a) The commission adopts the version in effect in 1996.

(b) This publication is referenced in WAC 480-110-275, Accounting, and reporting requirements and regulatory fees.

(c) The *Uniform System of Account for Water Utilities* is a copyrighted document. Copies are available from NARUC, in Washington, D.C.

(2) The *Regulations to Govern the Preservation of Records of Electric, Gas, and Water Companies* is published by the National Association of Regulatory Utility Commissioners (NARUC).

(a) The commission adopts the version in effect in 1985.

(b) This publication is referenced in WAC 480-110-485, Retention and preservation of records and reports.

(c) The *Regulations to Govern the Preservation of Records of Electric, Gas, and Water Companies* is a copyrighted document. Copies are available from NARUC, in Washington, D.C.