

WAC 480-07-510

General rate proceedings — Electric, natural gas, pipeline, and telecommunications companies.

General rate proceeding filings for electric, natural gas, pipeline, and telecommunications companies must include the information described in this section. The commission may reject a filing that fails to meet these minimum requirements, without prejudice to the company's right to refile its request in conformance with this section.

For purposes of this rule, "file with the commission," means filed with the commission's executive secretary under WAC 480-07-140 at the time the company files its general rate case; whereas "serve" or "provide" to commission staff or another party, means delivery to such persons, not filed with the commission.

(1) Testimony and exhibits.

Y / N / NA

- The company must file with the commission nineteen paper copies of all testimony and exhibits** that the company intends to present as its direct case if the filing is suspended and a hearing held, unless the commission reapproves the filing of fewer copies.
- The company must provide one electronic copy of all filed material** in the format identified in WAC 480-07-140(6).

WAC 480-07-140(6) Electronic file format requirements.

- The commission requires electronic versions of all documents filed with the commission,** (including confidential versions of documents that include confidential information.)
 - (a) Acceptable media.** You may submit documents
 - Electronically through the commission's records center web portal,
 - By e-mail file attachment addressed to the commission's records center

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- Submitted to the records center on a 3 1/2 inch IBM formatted high-density disk or compact disc (CD) labeled with
 - the docket number of the proceeding, if a number has been assigned, the
 - name of the entity and
 - the name of the individual submitting the document,
 - and a description of the contents (e.g., "direct evidence," "motion to dismiss," etc.).

(b) Acceptable format. Electronic versions of all documents, including confidential versions of documents that include confidential information, must be filed in

- .pdf (Adobe Acrobat) format, **supplemented by a separate file in**
- .doc, .docx, .docm (MS Word),
- xls, .xlsx, .xlsm (Excel), or .ppt, .pptx, .pptm (Power Point) formats, so that spreadsheets displaying results of calculations based on formulas include all formulas, and do not include locked, password protected or hidden cells.

(i) The following documents are exempt from the requirement in (b) of this subsection for formatting other than .pdf (Adobe Acrobat):

- (A) Documents not created by, for, or on behalf of a party to or a witness in the proceeding for which no version in the required formatting is available; and
- (B) Published, copyrighted material and voluminous material not originally prepared in the required format.

(ii) Any person who requests a document to be provided in a format other than .pdf (Adobe Acrobat), whose request is denied, may request relief from the commission.

(iii) Confidential and redacted versions.

- (A) Parties must separately submit and clearly identify electronic versions of confidential and redacted documents when submitting documents via e-mail or the commission's web portal.
- (B) Redacted versions of electronic documents that mask confidential information should be filed exclusively in .pdf format. Parties who cannot create Adobe Acrobat files directly must provide a copy of the document converted to Adobe Acrobat via scanning or other available technology.

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Example:

Folder and diskette name I. U-020304 (name of party) direct evidence (date)

Subfolders A. U-020304 (name of party) (name of witness) direct (date)

B. U-020304 (name of party) (name of witness) direct (date)

Files 1. U-020304 (name of witness) direct (name of party) (date)

2. U-020304 (name of witness) direct att 1 (name of party)
(date)

Material that the company has not produced under its direction and control and that is not reasonably available to it in electronic format, such as generally available copyrighted published material, need not be provided in electronic format. The company must serve a copy of the materials filed under this section on public counsel at the time of filing with the commission in any proceeding in which public counsel will appear.

WAC 480-07-140(6) Electronic file format requirements (End)

WAC 480-07-510(1) General rate proceedings (Continued)

The utility must provide an exhibit that includes:

- ☐ A results-of-operations statement showing test year actual results.
- ☐ The restating and pro forma adjustments in columnar format supporting its general rate request.
- ☐ The utility must also show each restating and pro forma adjustment and its effect on the results of operations.
- ☐ The testimony must include a written description of each proposed restating and pro forma adjustment describing the reason, theory, and calculation of the adjustment.

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(2) Tariff sheets.

The company must file with the commission and provide to public counsel a copy of

- The proposed new or revised tariff sheets **in legislative format,**

with strike-through to indicate any material to be deleted or replaced and underlining to indicate any material to be inserted, in paper and electronic format, unless already provided as an exhibit under subsection (1) of this section.

- The company must also file with the commission copies of any tariff sheets that are referenced by new or amended tariff sheets.

(3) Work papers and accounting adjustments.

- (a)** At the time the company makes its general rate case filing, the company must provide one copy of all supporting work papers of each witness to public counsel and

- Three copies to staff in a format as described in this subsection.**

Staff and each other party must provide work papers to all other parties within five days after the filing of each subsequent round of testimony filed (e.g., response, rebuttal).

- If the testimony, exhibits, or work papers refer to a document,** including, but not limited to, a report, study, analysis, survey, article or decision, **that document must be included as a work paper**

unless it is a reported court or agency decision, in which case the reporter citation must be provided in the testimony.

If a referenced document is voluminous, it need not be provided, but the company must identify clearly the materials that are omitted and their content. Omitted materials must be provided or made available if requested.

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The following information is required for work papers:

(b) Organization.

- Work papers must be plainly identified and well organized, and must include an index and tabs.** All work papers must be cross referenced and include a description of the cross referencing methodology.

(c) Electronic documents.

Parties must provide all electronic files supporting their witnesses' work papers.

- The electronic files must be fully functional and include all formulas and linked spreadsheet files.** Electronic files that support the exhibits and work papers must be provided using logical file paths, as necessary, by witness, and using identifying file names.

A party may file a document with locked, hidden or password protected cells only if necessary to protect the confidentiality of the information within the cells or proprietary information in the document. The party shall designate that portion of the document as confidential under RCW 80.04.095, WAC 480-07-160, and/or a protective order, and the party shall provide it to any person requesting the password who has signed an appropriate confidentiality agreement.

- (d) A detailed portrayal of the development of any capital structure and rate of return proposal** and all supporting work papers in the format described in this subsection.

(e) Restating and pro forma adjustments.

- Parties must provide work papers that contain a detailed portrayal of restating actual and pro forma adjustments that the company uses to support its filing** or that another party uses to support its litigation position.

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- ☐ **Specifying all relevant assumptions, and including specific references to charts of accounts, financial reports, studies, and all similar records** relied on by the company in preparing its filing, and by all parties in preparing their testimony and exhibits.
- ☐ **All work papers must include support for, and calculations showing, the derivation of each input number used** in the detailed portrayal and for each subsequent level of detail.
- ☐ **The derivation of all interstate and multiservice allocation factors** must be provided in the work papers.
 - (i) **Change in methodologies for adjustments.** If a party proposes to calculate an adjustment in a manner different from the method that the commission most recently accepted or authorized for the company,
 - ☐ **It must also present a work paper demonstrating how the adjustment would be calculated under the methodology previously accepted by the commission, and**
 - ☐ **A brief narrative describing the change.**

Commission approval of a settlement does not constitute commission acceptance of any underlying methodology unless so specified in the order approving the settlement.

- (ii) **"Restating actual adjustments"** adjust the booked operating results for any defects or infirmities in actual recorded results that can distort test period earnings. Restating actual adjustments are also used to adjust from an as-recorded basis to a basis that is acceptable for rate making. Examples of restating actual adjustments are adjustments to remove prior period amounts, to eliminate below-the-line items that were recorded as operating expenses in error, to adjust from book estimates to actual amounts, and to eliminate or to normalize extraordinary items recorded during the test period.

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(iii) **"Pro forma adjustments"** give effect for the test period to all known and measurable changes that are not offset by other factors.

The work papers must identify dollar values and underlying reasons for each proposed pro forma adjustment.

(f) A detailed portrayal of revenue sources during the test year and

A parallel portrayal, by source, of changes in revenue produced by the filing,

Including an explanation of how the changes were derived.

(g) If the public service company has not achieved its authorized rate of return,

An explanation of **why it has not** and

What the company is doing to improve its earnings in addition to its request for increased rates.

(h) A representation of the actual rate base and results of operation of the company during the test period, calculated in the manner used by the commission to calculate the company's revenue requirement in the commission's most recent order granting the company a general rate increase.

(i) Supplementation of the annual affiliate and subsidiary transaction reports as provided in rules governing reporting requirements for each industry, as necessary, to include all transactions during the test period. The company is required to identify all transactions that materially affect the proposed rates.

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(4) **Summary document.** The company must file with the commission a summary document that briefly states the following information on an annualized basis, if applicable.

In presenting the following information, **the company must**

- Itemize revenues from any temporary, interim, periodic, or other non-continuing tariffs.**
- The company **must include** in its rate change percentage and revenue change calculations **any revenues from proposed general rate change tariffs that would supersede revenue from non-continuing tariffs.**

The summary document must also include:

- (a) **The date and amount of the latest prior general rate increase** authorized by the commission, and
 - The revenue realized from that authorized increase in the test period** based on the company's test period units of revenue.
- (b) **Total revenues at present rates and at requested rates.**
- (c) **Requested revenue change in percentage**, in total, and by major customer class.
- (d) **Requested revenue change in dollars**, in total, and by major customer class.
- (e) **Requested rate change in dollars, per average customer**, by customer class, or other representation, if necessary to depict representative effect of the request.
 - The summary document must also state **the effect of the proposed rate increase in dollars per month on typical residential customers by usage categories.**
- (f) **Most current customer count**, by major customer class.

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- (g) **Current authorized overall rate of return** and authorized rate of return on common equity.
- (h) **Requested overall rate of return**
 - And requested rate of return on common equity, and**
 - The method or methods used to calculate rate of return on common equity.**
- (i) **Requested capital structure.**
- (j) **Requested net operating income.**
- (k) **Requested rate base and method of calculation, or equivalent.**
- (l) **Requested revenue effect of attrition allowance, if any is requested.**

(5) Required service of summary document.

The company must serve the summary document on public counsel and mail the summary document described in subsection (4) of this section to the persons designated below on the same date it files the summary document with the commission:

- (a) **All intervenors** on the commission's master service list for the company's most recent general rate proceeding;
- (b) **All intervenors** on the master service list for any other rate proceeding involving the company during the five years prior to the filing, if the rates established or considered in that proceeding may be affected in the company's proposed general rate filing;
- (c) **All persons who have informed the company** in writing that they wish to be provided with the summary document required under this section. The company must enclose a cover letter stating that the prefiled testimony and exhibits and the accompanying work papers, diskettes, and publications specified in this rule are available from the company on request or stating that they have been provided. This provision does not create a right to notice in persons named to receive the summary.

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(6) **Cost studies.** The company must file with the commission

- ▶ Any cost studies it performed or relied on to prepare its filing,
- ▶ Identify all cost studies conducted in the last five years for any of the company's services, and
- ▶ Describe the methodology used in such studies.

(7) **Other.** The company must file with the commission

- ▶ Its most recent **annual report to shareholders**, if any, and
- ▶ Any subsequent **quarterly reports to shareholders**;
- ▶ The most recent **FERC Form 1 and FERC Form 2**, if applicable; and
- ▶ The company's **Form 10K's, Form 10Q's**,
- ▶ Any **prospectuses for any issuances of securities**, and
- ▶ **Quarterly reports to stockholders**, if any, for the most recent two years prior to the filing date.