

WAC 480-85-040 Minimum filing requirements. (1) All cost of service study results must be filed in the following forms, available from the commission: Electric cost of service template; and, gas cost of service template. In addition, the following must be provided contemporaneously with all cost of service studies:

(a) Supporting testimony. All cost of service studies must be filed with supporting testimony and exhibits. If supporting testimony or exhibits reference, discuss, or specifically rely on data, models, calculations, or associated information found only in the supporting work papers, the supporting testimony or exhibit must cite to the work papers.

(b) Supporting work papers. In addition to complying with WAC 480-07-140 (6)(a)(ii), all supporting models, calculations, data, and associated information must be provided to the parties in a manner that allows for the verification and modification of all of the model's inputs and assumptions. This includes:

(i) All models must be fully functional, which requires, at a minimum, that cells are linked where possible and all formulas are calculable. Wherever practical, all associated calculations necessary to support the results of the study must be consolidated in the same electronic workbook file.

(ii) Any macros in a model must be explained in a narrative. The narrative must also identify where each macro is found in the model.

(iii) Each electronic cost of service workbook must have an index identifying links to any external spreadsheet.

(2) Companies that provide electric and natural gas service must file a cost of service study for their electric and natural gas operations. If a company providing electric and natural gas service files a general rate case for only one of its services, the company must apportion the common costs shared by both services in lieu of filing a cost of service study for the service not included in the general rate case.

[Statutory Authority: RCW 80.01.040, 80.04.160 and chapter 80.28 RCW. WSR 20-15-024 (Docket UE-170002 and UG-170003, General Order R-599), § 480-85-040, filed 7/7/20, effective 8/7/20.]