General rate proceedings—Marine pilotage services in Puget Sound. General rate proceeding filings for marine pilotage services must include the information described in this section. The commission may reject a filing that fails to meet these minimum requirements, without prejudice to a petitioner's right to refile its request in conformance with this section.

(1) Testimony and exhibits. When the filing is suspended and a hearing scheduled the petitioner must file with the commission one paper copy and an electronic copy for all testimony and exhibits that the petitioner intends to present as its direct case. The electronic copy of all filed material must be in the format identified in WAC 480-07-140(6). The commission may require the petitioner to file additional paper copies if the commission suspends and conducts a hearing on the filing.

(2) Proposed tariff. Proposed tariff sheets must be filed in electronic form supplemented by one paper copy. The proposed tariff sheets should be in legislative format (i.e., with strike-through to indicate the material to be deleted or replaced and underlining to indicate the material to be inserted) consistent with the requirements in WAC 480-160-110 through 480-160-140, as well as copies of any tariff sheets that are referenced in the new or amended tariff sheets. The electronic copy must be submitted in the format identified in WAC 480-07-140(6).

(3) Cover letter. A cover letter prepared in compliance with the provisions of WAC 480-07-140.

(4) Work papers. One paper and one electronic copy of all supporting work papers for the test period, which is the most recent twelve-month period for which financial data are available. The electronic copy must be submitted in the format identified in WAC 480-07-140(6). Work papers reflecting the test year must include:
   (a) Schedule of fixed or long-term assets.
   (b) Computation of revenue requirement for the rate effective year.
   (c) An accrual basis income statement and balance sheet.
   (d) An income statement with restating actual and pro forma adjustments, including all supporting calculations and documentation for all adjustments. The filing must identify dollar values and underlying reasons for each restating actual and pro forma adjustment.
   (e) A calculation of the revenue impact of the proposed tariff revisions.
   (f) An income statement listing all revenue and expense accounts by month.
   (g) If nonregulated revenue represents more than ten percent of total test period revenue, a detailed separation of all revenue and expenses between regulated and nonregulated operations.
   (h) A detailed list of all nonregulated operations, including the rates charged for the services rendered. Copies of all contracts must be provided on request.
   (i) Schedule reconciling, within five percent, rates and charges:
      (i) Earned during the test year to actual reported revenues; and
      (ii) Expected to be earned during the rate year to computed revenue requirement.
   (j) At the time the petitioner makes its general rate case filing, the petitioner must provide to commission staff one paper and one electronic copy of all supporting work papers of each witness in a format as described in this subsection. When the filing is suspended.
and a hearing scheduled, 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 petitioner must identify clearly the materials that are omitted and their content. Omitted materials must be provided or made available if requested by the commission.

(k) 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.

(l) 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.

(m) Projected changes in vessel assignments and a detailed portrayal of vessel assignments for the previous twelve months along with the associated tariff and fees charged to vessel operators for pilotage services as required in chapter 480-160 WAC.

(n) The number of pilots licensed in the pilotage district. At a minimum, work papers must provide the board of pilotage commissioners' determination pursuant to WAC 363-116-065(2).

(o) The known increases or decreases in state fees and taxes.

(p) Normalized annual costs of any major capital investment or other recurring expenses.

(q) Revenues generated by tariff and fees for the test period, and any restating or pro forma adjustments based on available projected vessel assignments, vessel type, vessel tonnage, routes, number of pilots or other tariff-based billing determinates.

(r) Necessary tariff surcharge to fund the stipend the board of pilotage commissioners is authorized to pay to pilot trainees and to use in its pilot training program under RCW 88.16.035.

(s) 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 petitioner, 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.