

**WAC 480-110-505 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.

Class	Annual Gross Operating Revenue
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 1st of each year.

(4) A written request for the extension of the time for filing the annual report can be made prior to May 1st. The commission does not grant an extension of time for payment of regulatory fees.

(5) The maximum water company regulatory fee is set by statute at one-tenth of one percent of the first \$50,000 of gross intrastate operating revenue plus four-tenths of one percent of any gross operating revenue in excess of \$50,000.

(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 a water company must pay is \$20.

(c) The \$20 minimum regulatory fee is waived for any water company with less than \$20,000 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 1st, 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.

[Statutory Authority: RCW 80.01.040, 80.04.160, 81.01.010, and 84.24.010. WSR 22-22-073 (Docket U-220271, General Order R-605), § 480-110-505, filed 10/31/22, effective 12/1/22. Statutory Authority: RCW 80.01.040(4), 81.04.160, 34.05.353. WSR 06-08-057 (Docket A-060085, General Order No. R-531), § 480-110-505, filed 3/31/06, effective 5/1/06. Statutory Authority: RCW 80.01.040, 80.04.160, 81.04.160 and 34.05.353. WSR 05-06-051 (Docket No. A-021178 and TO-030288, General Order No. R-518), § 480-110-505, filed 2/28/05, effective 3/31/05.]