

UTILITIES DIVISION[199]

Adopted and Filed

Rulemaking related to utility records

The Utilities Board hereby rescinds Chapter 18, “Utility Records,” Iowa Administrative Code, and adopts a new chapter with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 476.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 476.31 and 546.7.

Purpose and Summary

Chapter 18 is intended to ensure the Board has a methodology to review any necessary records that may pertain to the rules or policies of rate-regulated public utilities and the rates or charges for utility services. This chapter allows all interested persons to know what is expected and how to locate the necessary records of those required to keep such records.

On January 18, 2024, the Board issued an order adopting amendments. The order is available on the Board’s electronic filing system, efs.iowa.gov, under Docket No. RMU-2023-0018.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on November 29, 2023, as **ARC 7123C**. Public hearings were held on December 19, 2023, at 2 p.m. and January 3, 2024, at 9 a.m. in the Board Hearing Room, 1375 East Court Avenue, Des Moines, Iowa.

The public hearings were attended by the Office of Consumer Advocate (OCA), a division of the Iowa Department of Justice; Interstate Power and Light Company; Black Hills/Iowa Gas Utility Company, LLC, d/b/a Black Hills Energy, and ITC Midwest LLC. Comments relied upon written comments filed by OCA.

The Board received written comments from OCA, ITC Midwest LLC, and the Iowa Communications Alliance. Written comments supported the proposed Chapter 18; however, there were also no objections to the suggestions of Iowa Communications Alliance (removing the definition of “FCC”) or OCA’s comments.

Changes from the Notice have been made to remove the definition of “FCC rules” since it is not used in this chapter and to make minor grammatical changes such as revising “electric utilities subject to rate regulation” to “rate-regulated electric utilities” to be more succinct and clear. The phrase “in accordance with 199—Chapter 16, uniform systems of accounts—gas rules” was also updated throughout the rules to “in accordance with the ‘Uniform systems of accounts—electric rules’ rule in 199—Chapter 16” for clarity, along with a few other nonsubstantive changes.

Adoption of Rulemaking

This rulemaking was adopted by the Board on January 18, 2024.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa.

Jobs Impact

After analysis and review of this rulemaking, no impact on jobs has been found.

Waivers

No waiver provision is included in the proposed amendments because the Board has a general waiver provision in rule 199—1.3(17A,474,476) that provides procedures for requesting a waiver of the rules in Chapter 18.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its [regular monthly meeting](#) or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rulemaking will become effective on March 27, 2024.

The following rulemaking action is adopted:

ITEM 1. Rescind 199—Chapter 18 and adopt the following **new** chapter in lieu thereof:

CHAPTER 18
UTILITY RECORDS

199—18.1(476) Definitions. The following terms, when used in this chapter, have the meanings shown below:

“*FERC rules*” means the rules and regulations of the Federal Energy Regulatory Commission under the Federal Power Act and Natural Gas Act as published in the CFR.

“*NARUC guidelines*” means the guidelines published by the National Association of Regulatory Utility Commissioners.

“*RUS rules*” means the rules and regulations of the Rural Utilities Service of the United States Department of Agriculture, 7 CFR Part 1767, applicable to electric and telephone borrowers of the RUS under the terms of their mortgages to the RUS.

199—18.2(476) Location of records. All records kept pursuant to any rules of the board, or necessary for the administration thereof, shall be kept or made accessible within this state unless otherwise authorized by the board, including:

18.2(1) The utility's tariffs.

18.2(2) A record of the telephone number and business location of the utility's administrative, technical, and operating personnel within the state.

18.2(3) The most recent inspection report.

18.2(4) The most recent rate case filing.

18.2(5) Annual reports for the past five years.

18.2(6) Shareholder's reports for the past five years.

18.2(7) Form IG-1 (gas utilities).

18.2(8) Form IE-1 (electric utilities).

18.2(9) Information regarding the location of other books, records, and accounts to be maintained or made accessible pursuant to statute or rule.

199—18.3(476) Availability of records. All records kept pursuant to any rules of the board that are of a general corporate nature or otherwise pertain to the utility's operations as a whole shall be made

available for examination by the board during normal business hours, unless otherwise authorized by the board. Upon receipt by a utility of a formal request in writing from the board for records or information pertaining to records required by any board rule, the utility shall provide the requested information to the board within 15 days of receiving the written request from the board unless the utility files an objection to the request or a request for an extension of time within seven days of the utility's receipt of the information request. The objection or request for extension of time shall be filed in writing and state the concise grounds for relief. If the board finds that the objection or request for extension of time does not have merit, the information originally requested shall be provided immediately upon receiving notice of the board's decision.

199—18.4(476) Electric utilities other than rural electric cooperatives.

18.4(1) *Units of property.* Rate-regulated electric utilities shall maintain an accounting system for Units of Property in Accounting for Additions and Retirements of Electric Plant in accordance with the "Uniform systems of accounts—electric rules" rule in 199—Chapter 16.

18.4(2) *Preservation of records.* All electric utilities subject to regulation by the board shall preserve the records of their operations in accordance with the provisions of Part 125 of the FERC rules, 18 CFR Part 125, Preservation of Records of Public Utilities and Licensees, as issued on August 15, 2000. Rate-regulated companies shall further ensure the preservation of records of associated companies, whether or not the associated companies are themselves utilities, as necessary to support the cost of services rendered to the utility by the associated companies.

199—18.5(476) Rural electric cooperatives.

18.5(1) *Units of property.* Rural electric cooperatives (RECs) subject to rate regulation by the board shall adopt the RUS rules contained in 7 CFR Part 1767 published May 27, 2008. The REC shall maintain sufficient records to support additions to plant, retirement units, and replacements of electric plant, in accordance with 7 CFR Section 1767.10, Definitions; 7 CFR Section 1767.15, General Instructions; 7 CFR Section 1767.16, Electric Plant Instructions; and 7 CFR Section 1767.20, Plant Accounts.

18.5(2) *Preservation of records.* RECs shall preserve the records of their operations in accordance with the provisions of the RUS rules contained in RUS Bulletin 180-2, Record Retention Recommendations for RUS Electric Borrowers, issued June 26, 2003.

199—18.6(476) Gas utilities.

18.6(1) *Units of property.* Rate-regulated gas utilities shall maintain an accounting system for Units of Property in Accounting for Additions and Retirements of Gas Plant in accordance with the "Uniform systems of accounts—electric rules" rule in 199—Chapter 16.

18.6(2) *Preservation of records.* All gas utilities subject to regulation by the board shall preserve the records of their operations in accordance with the provisions of FERC rules, 18 CFR Part 225, Preservation of Records of Natural Gas Companies, as issued August 15, 2000. Rate-regulated companies shall further ensure the preservation of records of associated companies, whether or not the associated companies are themselves utilities, as necessary to support the cost of services rendered to the utility by the associated companies.

199—18.7(476) Water, sanitary sewage, and storm water drainage utilities.

18.7(1) *Units of property.* Rate-regulated water, sanitary sewage, and storm water drainage utilities shall maintain an accounting system for Units of Property in Accounting for Additions and Retirements of Water Plant in accordance with the "Uniform systems of accounts—electric rules" rule in 199—Chapter 16.

18.7(2) *Preservation of records.* All water, sanitary sewage, and storm water drainage utilities subject to regulation by the board shall preserve the records of their operations in accordance with the provisions of the NARUC guidelines: Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities, revised October 2007 edition. Regulated water, sanitary sewage, and storm water drainage utilities shall further ensure the preservation of records of associated companies, whether

or not the associated companies are themselves utilities, as necessary to support the cost of services rendered to the utility by the associated companies.

These rules are intended to implement Iowa Code sections 476.31 and 546.7.

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EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 2/21/24.