

CHAPTER 18
UTILITY RECORDS

[Prior to 10/8/86, Commerce Commission[250]]

Chapter rescission date pursuant to Iowa Code section 17A.7: 3/27/29

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.

[ARC 7637C, IAB 2/21/24, effective 3/27/24]

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

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199—18.3(476) Availability of records. All records kept pursuant to any rules of the commission 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 commission during normal business hours, unless otherwise authorized by the commission. Upon receipt by a utility of a formal request in writing from the commission for records or information pertaining to records required by any commission rule, the utility shall provide the requested information to the commission within 15 days of receiving the written request from the commission 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 commission 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 commission’s decision.

[ARC 7637C, IAB 2/21/24, effective 3/27/24; Editorial change: IAC Supplement 7/24/24]

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 commission 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.

[ARC 7637C, IAB 2/21/24, effective 3/27/24; Editorial change: IAC Supplement 7/24/24]

199—18.5(476) Rural electric cooperatives.

18.5(1) *Units of property.* Rural electric cooperatives (RECs) subject to rate regulation by the commission 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.

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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 commission 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.

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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 commission 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.

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

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