

CHAPTER 18
UTILITY RECORDS

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

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

“*FCC rules*” are the rules and regulations of the Federal Communications Commission under the Communications Act of 1934 as published in the Code of Federal Regulations (CFR).

“*FERC rules*” are 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*” are the guidelines published by the National Association of Regulatory Utility Commissioners.

“*RUS rules*” are the rules and regulations of the Rural Utilities Service (RUS), 7 CFR Part 1767, of the United States Department of Agriculture 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 required by any rules of the board, or necessary for the administration thereof, shall be kept within this state unless otherwise authorized by the board. Any transfer of records from a location outside this state to another location outside this state shall also require prior board authorization, but a transfer from outside this state to a locale within this state may be made with only prior notification to the board.

The board is to be notified by each rate-regulated gas utility and electric utility within 30 days of any change in the address, telephone number, or business hours of the utility’s principal office for Iowa operations. A utility providing gas and electric service may designate one principal office for both types of utility operations or a separate principal office for each type of utility operation. Notwithstanding any other provision of these rules, the following books, accounts, papers, and records, or current copies thereof, are required to be maintained at the utility’s principal office for Iowa operations:

18.2(1) The utility’s tariffs.

18.2(2) A record of the 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 required to be maintained by the board pursuant to statute or rule.

199—18.3(476) Availability of records. All records required by any rules of the board which 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 at the utility’s principal place of business within this state during normal business hours, unless otherwise authorized by the board. However, any records which pertain to the utility’s operations in only a specific location or geographic region, and which are customarily kept at a local office of the utility at that location or within that region, may be made available at that local office. The board may require a utility to notify the board of the nature of records kept at a local office and the locations of the offices. Relocation of records from one local office to another shall require prior notification to 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 7 days of the utility’s receipt of the information

request. The objection or request for extension of time shall be filed in writing and shall 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.

This rule is intended to implement Iowa Code section 476.31.

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

18.4(1) *Units of property.* Electric utilities subject to rate regulation shall maintain an accounting system for Units of Property in Accounting for Additions and Retirements of Electric Plant in accordance with 199—16.2(476), which adopts the 2000 FERC rules, 18 CFR Part 101, Electric Plant Instructions.

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 April 1, 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 RUS 7 CFR Part 1767 issued January 1, 2002. The REC shall maintain sufficient records to support additions to plant, retirement units, and replacements of electric plant, in accordance with 7 CFR Part 1767.10, Definitions, 7 CFR Part 1767.15, General Instructions, 7 CFR Part 1767.16, Electric Plant Instructions, and 7 CFR Part 1767.20, Plant Accounts.

18.5(2) *Preservation of records.* Rural electric cooperatives shall preserve the records of their operations in accordance with the provisions of the RUS rules contained in RUS Bulletin 180-2, Manual for Preservation of Borrowers Records (Electric), issued June 6, 1972.

199—18.6(476) Gas utilities.

18.6(1) *Units of property.* Gas utilities subject to rate regulation shall maintain an accounting system for Units of Property in Accounting for Additions and Retirements of Gas Plant in accordance with 199—16.3(476), which adopts the 2000 FERC rules, 18 CFR Part 201, Gas Plant Instructions.

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 April 1, 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 utilities.

18.7(1) *Units of property.* Water utilities subject to rate regulation shall maintain an accounting system for Units of Property in Accounting for Additions and Retirements of Water Plant in accordance with 199—16.4(476) which adopts the 1996 NARUC uniform systems of accounts for Class A, B, and C water utilities.

18.7(2) *Preservation of records.* All water 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 May 1985 edition. Regulated water 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.

199—18.8(476) Telephone utilities.

18.8(1) *Units of property.* Telephone utilities subject to rate regulation shall adopt, in addition to the requirements of 199 IAC Chapter 16, section 31.8, List of Retirement Units, or section 33.81, Units of

Property, as appropriate, of the FCC rules, 47 CFR 31 and 47 CFR 33, respectively, as issued October 1, 1976.

18.8(2) *Preservation of records.* All telephone utilities subject to regulation by the board shall preserve the records of their operations in accordance with the provisions of Part 42 of the FCC rules, 47 CFR 42, Preservation of Records of Communication Common Carriers as issued October 1, 1976. 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.

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

[Filed 11/16/65; amended 1/11/66]

[Filed 9/30/77, Notice 6/29/77—published 10/19/77, effective 11/23/77]

[Filed 5/20/83, Notice 4/13/83—published 6/8/83, effective 7/13/83]

[Filed emergency 9/18/86—published 10/8/86, effective 9/18/86]

[Filed 2/28/90, Notice 12/13/89—published 3/21/90, effective 4/25/90]

[Filed 12/23/96, Notice 8/28/96—published 1/15/97, effective 2/19/97]

[Filed 6/6/03, Notice 12/25/02—published 6/25/03, effective 7/30/03]