

CHAPTER 23  
ANNUAL REPORT

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

**199—23.1(476) General information.**

**23.1(1)** Every public utility is required to keep and render its books, accounts, papers, and records accurately and faithfully in the manner and form prescribed by the board and to comply with all directions of the board relating to such books, accounts, papers, and records.

**23.1(2)** Each public utility subject to Iowa Code chapter 476 shall file an annual report with this board on or before April 1 of each year covering operations during the immediately preceding calendar year. This information will be used for a number of purposes, including to apportion the costs of the utilities division pursuant to Iowa Code section 476.10 and to determine whether rate-regulated utilities' earnings are excessive pursuant to Iowa Code section 476.32.

**23.1(3)** The forms that are to be completed by each utility shall be made publicly available on the board's website or by other means readily accessible. The board may require the completed forms to be filed electronically through either a portal on the board's website or the board's electronic filing system. [ARC 4616C, IAB 8/14/19, effective 9/18/19]

**199—23.2(476) Annual report requirements.** Annual report forms shall be provided by the board for the following utilities.

**23.2(1)** Investor-owned electric utilities.

*a.* Investor-owned, rate-regulated electric utilities shall file Form IE-1. Such utilities shall also include a copy of FERC Annual Report Form No. 1 or 1A as applicable.

*b.* Investor-owned, non-rate-regulated electric utilities shall file Form EC-1.

**23.2(2)** Investor-owned gas utilities. Investor-owned gas utilities shall file Form IG-1. Such utilities shall also include a copy of FERC Annual Report Form No. 2 or 2A as applicable.

**23.2(3)** Water utilities. Regulated water utilities shall file Form WA-1.

**23.2(4)** Cooperative electric utilities corporations or associations. Cooperative electric utilities shall file Form EC-1.

**23.2(5)** Municipal utilities.

*a.* Municipally owned electric utilities shall file Form ME-1.

*b.* Municipally owned gas utilities shall file Form MG-1.

**23.2(6)** Providers of telecommunications service. Providers of telecommunications service shall file Form TC-1.

**23.2(7)** Competitive natural gas providers and aggregators. Competitive natural gas providers and aggregators shall file Form CNGP-1.

**23.2(8)** Generation and transmission cooperatives. Generation and transmission cooperatives shall file Form EC-1N.

**23.2(9)** Additional requirements for rate-regulated utilities. Reports by rate-regulated utilities which have multistate operations shall provide information concerning their Iowa operations as requested on the forms provided by the board. A rate-regulated utility shall file as part of its annual report:

*a.* A list (by title, author, and date) of any financial, statistical, technical or operational reviews or reports that a company may prepare for distribution to stockholders, bondholders, utility organizations or associations or other interested parties; and

*b.* A list (by form number and title) of all financial, statistical, technical and operational review-related documents filed with an agency of the federal government.

**23.2(10)** Storm water drainage and sanitary sewage utilities. Storm water drainage and sanitary sewage utilities shall file Form SW-1.

[ARC 4616C, IAB 8/14/19, effective 9/18/19]

**199—23.3(476) Annual report requirements—non-rate-regulated utilities.** Rescinded ARC 4616C, IAB 8/14/19, effective 9/18/19.

**199—23.4(476,476A)** Renumbered as subrule 20.13(3), effective 10/31/84.

These rules are intended to implement Iowa Code sections 476.2, 476.9, 476.10, 476.22, 476.31, and 546.7.

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