

CHAPTER 23
ANNUAL REPORT

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

199—23.1(476) General information.

23.1(1) Every public utility shall keep and render its books, accounts, papers, and records accurately and faithfully in the manner and form prescribed by the commission and comply with all directions of the commission 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 commission 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 commission 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 will be made publicly available on the commission's website or by other means readily accessible. The commission may direct the utilities to file the completed forms through a portal on the commission's website or the commission's electronic filing system.

[ARC 7752C, IAB 4/3/24, effective 5/8/24; Editorial change: IAC Supplement 7/24/24]

199—23.2(476) Annual report requirements.

23.2(1) Forms. The following annual report forms shall be filed by the following utilities:

a. Investor-owned, rate-regulated electric utilities file Form IE-1 with a copy of that utility's Federal Energy Regulatory Commission (FERC) Annual Report Form No. 1 or 1A as applicable.

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

c. Investor-owned gas utilities file Form IG-1 with a copy of that utility's FERC Annual Report Form No. 2 or 2A as applicable.

d. Regulated water utilities file Form WA-1.

e. Cooperative electric utilities file Form EC-1.

f. Municipally owned electric utilities file Form ME-1.

g. Municipally owned gas utilities file Form MG-1.

h. Providers of telecommunications service file Form TC-1.

i. Competitive natural gas providers and aggregators file Form CNGP-1.

j. Generation and transmission cooperatives file Form EC-1N.

k. Storm water drainage and sanitary sewage utilities file Form SW-1.

23.2(2) Additional requirements for rate-regulated utilities. A rate-regulated utility shall include information concerning its Iowa operations in its report as requested on the forms and file as part of its annual report the following:

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.

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.

[ARC 7752C, IAB 4/3/24, effective 5/8/24]

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

[Filed 12/12/67]

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

[Filed 4/11/83, Notice 1/19/83—published 4/27/83, effective 6/1/83]

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

[Filed 9/10/84, Notice 2/15/84—published 9/26/84, effective 10/31/84]

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

[Filed 3/16/90, Notice 11/29/89—published 4/4/90, effective 5/9/90]

[Filed 4/14/00, Notice 2/23/00—published 5/3/00, effective 6/7/00]

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

[Editorial change: IAC Supplement 1/8/14]

[Filed ARC 4616C (Notice ARC 4420C, IAB 5/8/19), IAB 8/14/19, effective 9/18/19]

[Filed ARC 7752C (Notice ARC 7579C, IAB 2/7/24), IAB 4/3/24, effective 5/8/24]

[Editorial change: IAC Supplement 7/24/24]