

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 with this board, on or before April 1 of each year, an annual report as described in this chapter and covering operations during the immediately preceding calendar year. Pursuant to Iowa Code chapter 476, this information will be used to apportion the costs of the utilities division. If a utility ceases operations through merger or sale of its plant during the calendar year, each utility involved in the transaction shall separately file, within 90 days after the merger or sale, an annual report covering the portion of the calendar year operations to the date of sale or merger.

23.1(3) All pages of the report must be completed and submitted to the board. The words “none” or “not applicable” may be used to complete a schedule when they accurately and fully state the facts. The board shall be notified of the nature, amount, and purpose of any accounts used in addition to those prescribed in utilities division 199—Chapter 16. A copy shall be retained in the respondent’s file. All reports are to be prepared for and certified to the Iowa utilities board.

23.1(4) Annual report requirements specified in “Regulations Governing Service Supplied by Gas, Electric, Telephone, or Water Utilities,” utilities division, 199—Chapters 19, 20, 21, and 22, shall be included with the annual reports set forth in the following paragraphs. The reporting utility should use its own format in preparing such reports.

199—23.2(476) Annual report requirements—rate-regulated utilities. Two copies each of the following report forms must be completed and filed with the board.

23.2(1) Electric utilities.

a. Major electric utilities—Form IE-1, Annual Report—Rate-Regulated electric utilities (including FERC Annual Report Form No. 1). A “major” electric utility is defined as a utility that had, in each of the last three consecutive years, sales or transmission service that exceeded any one or more of the following: (1) 1 million megawatt hours of total sales; (2) 100 megawatt hours of sales for resale; (3) 500 megawatt hours of power exchanges delivered; or (4) 500 megawatt hours of wheeling for others (deliveries plus losses). Title 18 CFR Part 101, General Instructions 1.A.(1).

b. Nonmajor electric utilities—Form IE-1, Annual Report—Rate-Regulated electric utilities (including FERC Annual Report Form No. 1F). A “nonmajor” electric utility is defined as a utility that is not classified as major and had total sales in each of the last three consecutive years of 10,000 megawatt hours or more. Title 18 CFR Part 101, General Instructions 1.A.(2).

23.2(2) Gas utilities.

a. Major gas utilities—Form IG-1, Annual Report—Rate-Regulated gas utilities (including FERC Annual Report Form No. 2). A “major” gas utility is defined as a gas utility whose combined gas sold for resale and gas transported or stored for a fee exceeds 50 million Mcf at 14.73 psi (60° F) in each of the three previous calendar years. Title 18 CFR Part 201, General Instructions 1.

b. Nonmajor gas utilities—Form IG-1, Annual Report—Rate-Regulated gas utilities (including FERC Annual Report Form No. 2A). A “nonmajor” gas utility is defined as a utility (1) that is not classified as a major gas utility and (2) that had total gas sales volume transactions exceeding 200,000 Mcf at 14.73 psi (60° F) in each of the three previous calendar years. Title 18 CFR Part 201, General Instructions 1.

23.2(3) Telegraph utilities. Form RTG-1, Annual Report—Rate-Regulated Telegraph Utilities (including FCC Annual Report Form—R & O).

23.2(4) Telephone utilities. Form TR-1, Telephone Annual Report to the Utilities Board and Department of Revenue, State of Iowa (including FCC Annual Report Form M).

23.2(5) Water utilities.

- a. Class A & B—Form WA-1, Annual Report—Rate-Regulated Water Utilities.
- b. Class C & D—Form WD-1, Annual Report—Rate-Regulated Water Utilities.

23.2(6) Reports by rate-regulated utilities which have multistate operations shall provide information concerning their Iowa operations on the schedules listed below. Such schedules shall be prepared using the same format used in reporting total company data and shall be clearly labeled “Iowa Operations” at the top of each schedule. It shall include:

- a. Summary of utility plant and accumulated depreciation and amortization reserves.
- b. Plant in service by primary account.
- c. Materials and supplies.
- d. Contributions in aid of construction.
- e. Accumulated deferred income taxes.
- f. Accumulated investment credit.
- g. Statement of income for the year.
- h. Operating revenues.
- i. Operating and maintenance expenses.
- j. Taxes charged during year.

Statements shall be included setting forth the method or basis used in making allocations between states.

23.2(7) Cooperative Electric Utilities Corporations or Associations—Form EC-1, Annual Report—Cooperative Electric Plant and Operations.

23.2(8) The respondent shall file as part of its annual report filed with the board (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(9) In addition to the above-mentioned reports, the respondent shall file with the board, immediately upon publication, two copies of any financial or statistical reports that a company may prepare for distribution to stockholders, bondholders or any other interested parties.

This rule is intended to implement Iowa Code section 476.31.

199—23.3(476) **Annual report requirements—non-rate-regulated utilities.** One copy of each of the following report forms must be completed and filed with the board.

23.3(1) *Municipally owned electric.* Form ME-1, Annual Report—Municipal Electric Plant and Operations.

23.3(2) *Municipally owned gas utilities.* Form MG-1, Annual Report—Municipal Gas, Plant and Operations.

23.3(3) *Non-rate-regulated telephone utilities.* Form TR-1, Telephone Annual Report to the Utilities Board and Department of Revenue, State of Iowa.

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.

[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]