

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]