

199—20.2(476) Records, reports, and tariffs.

20.2(1) *Location and retention of records.* Unless otherwise specified by this chapter, all records required by these rules shall be kept and preserved in accordance with the applicable provisions of 199—Chapter 18.

20.2(2) *Tariffs to be filed with the commission.* The schedules of rates and rules of rate-regulated electric utilities shall be filed with the commission and shall be classified, designated, arranged, and submitted so as to conform to the requirements of this chapter. Provisions of the schedules shall be definite and so stated as to minimize ambiguity or the possibility of misinterpretation. The form, identification, and content of tariffs shall be in accordance with these rules. A rate-regulated electric utility's current tariff will be made available through the commission's electronic filing system (EFS).

20.2(3) *Form and identification.* All tariffs shall conform to the following rules:

a. The tariff shall conform to the following requirements:

(1) Be on 8½- by 11-inch pages so as to result in a clear and permanent record.

(2) Be filed electronically in compliance with 199—Chapter 14.

(3) The first page is the title page, which will show the name of the utility, the type of utility service being provided, and the words "filed with Iowa Utilities Commission," and the date.

(4) When a tariff is to be superseded or replaced in its entirety, the replacing tariff will show on the upper right corner of its title page that it is a revision of a tariff on file and the number being superseded or replaced.

(5) When a tariff sheet in a tariff is revised, amended, or eliminated, the tariff sheet will indicate in the upper right corner the number of the revision to that tariff sheet.

(6) Any tariff sheet modifications will be marked in the right margin with symbols as described below to indicate the place, nature, and extent of the change in text. The marked version will show all added language marked with underlined text and all deleted language with strike-through.

1. (C)—Change in regulation.

2. (D)—Discontinued rate or regulation.

3. (I)—Increase in rate or new treatment resulting in increased rate.

4. (L)—Changed text location.

5. (N)—New rate, treatment, or regulation.

6. (R)—Reduction in rate or new treatment resulting in reduction in rate.

7. (T)—Change in text only

(7) All sheets except the title page will have the following information located at the upper left corner of the tariff sheet:

1. Company name.

2. Type of utility tariff.

3. The words "Filed with Commission."

(8) All sheets except the title page will have the following information located at the upper right corner of the tariff sheet:

1. Tariff part identification, if any.

2. Tariff sheet number, original or revised.

3. Canceled tariff sheet number, original or revised.

(9) All sheets except the title page will have the following information located at the lower left corner of the tariff sheet:

1. The issued date.

2. The name of the person responsible for the issuance.

(10) All sheets except the title page will have the following information located at the lower right corner of the tariff sheet:

1. An effective date field.

2. Proposed effective date.

b. The issued date is the date the tariff or the revised sheet content was filed by the utility in the commission's electronic filing system.

c. The effective date is to be left blank by the utility and will be determined by the commission.

20.2(4) *Content of tariffs.*

a. A table of contents containing a list of rate schedules and other sections in the order in which they appear showing the sheet numbers of the first page of each rate schedule or other section. In the event the utility filing the tariff elects to segregate a section such as general rules from the section containing the rate schedules or other sections, it may at its option prepare a separate table of contents for each such segregated section.

b. A preliminary statement containing a brief general explanation of the utility's operations.

c. All rates for service with indication for each rate of the type and voltage of service and the class of customers to which it applies. There shall also be shown any limitations on loads and type of equipment that may be connected, the net prices per unit of service and the number of units per billing period to which the net prices apply, the period of billing, the minimum bill, any effect of transformer capacity upon minimum bill or upon the number of kWh in any step of the rate, method of measuring demands, method of calculating or estimating loads in cases where transformer capacity has a bearing upon minimum bill or size of rate steps, level payment plan, and any special terms or conditions applicable. The period during which the net amount may be paid before the account becomes delinquent shall be specified. In any case where net and gross amounts are billed, the difference between net and gross is a late payment charge and shall be so specified.

d. The voltage and type of service (direct current or single or polyphase alternating current) supplied in each municipality but without reference required to any particular part thereof.

e. Forms of standard contracts required of customers for the various types of service available.

f. If service to other utilities or municipalities is furnished at a standard filed rate, either a copy of each signed contract or a copy of the standard uniform contract form together with a summary of the provisions of each signed contract. The summary shall show the principal provisions of the contract and include the name and address of the customer, the points where energy is delivered, rate, term, minimum, load conditions, voltage of delivery, and any special provisions such as rentals.

g. Copies of special contracts for the purchase, sale, or interchange of electrical energy. All tariffs must provide that, notwithstanding any other provision of this tariff or contract with reference thereto, all rates and charges contained in this tariff or contract with reference thereto may be modified at any time by a subsequent filing made pursuant to the provisions of Iowa Code chapter 476.

h. A list of all communities in which service is furnished.

i. The list of service areas and the rates, filed in a form to facilitate ready determination of the rates available in each municipality and in unincorporated communities that have service. Any areas with the same rates shall be indicated.

j. Definitions of classes of customers.

k. Extension rules for extending service to new customers indicating what portion of the extension or cost thereof will be furnished by the utility; and if the rule is based on cost, the items of cost included.

l. Type of construction that the utility requires the customer to provide if in excess of the Iowa electric safety code or the requirements of the municipality having jurisdiction, whichever may be the most stringent.

m. Specification of such portions of service as the utility furnishes, owns, and maintains, such as service drop, service entrance cable or conductors, conduits, service entrance equipment, meter and socket. Indication of the portions of interior wiring such as range or water heater connection, furnished in whole or in part by the utility, and a statement indicating final ownership and responsibility for maintaining equipment furnished by utility.

n. A statement of the type of special construction commonly requested by customers that the utility allows to be connected, and terms upon which such construction will be permitted, with due provision for the avoidance of unjust discrimination as between customers who request special construction and those who do not. This applies, for example, to a case where a customer desires underground service in overhead territory.

o. Rules with which prospective customers must comply as a condition of receiving service and the terms of contracts required.

- p. Rules governing the establishment and maintenance of credit by customers for payment of service bills.
- q. Rules governing the procedure followed in disconnecting and reconnecting service.
- r. Notice required from a customer for having service discontinued.
- s. Rules covering temporary, emergency, auxiliary, and stand-by service.
- t. Rules covering the type of equipment that may or may not be connected, including rules such as those requiring demand-limiting devices or power-factor corrective equipment.
- u. A general statement of the method used in making adjustments for wastage of electricity when accidental grounds exist without the knowledge of the customer.
- v. Statements of utility rules on meter reading, bill issuance, customer payment, notice of delinquency, and service discontinuance for nonpayment of bill.
- w. Rules for extending service in accordance with subrule 20.3(11).
- x. If a sliding scale or automatic adjustment is applicable to regulated rates and charges of billed customers, the manner and method of such adjustment calculation, covered through a detailed explanation.
- y. Rules on how a customer or prospective customer should file a complaint with the utility and how the complaint will be processed.
- z. Rules on how a customer, disconnected customer or potential customer for residential service may negotiate for a payment agreement on amount due, determination of even payment amounts, and time allowed for payments.

20.2(5) *Annual, periodic and other reports to be filed with the commission.*

- a. System map verification. The utility shall file annually a verification that it has a currently correct set of utility system maps in accordance with the general requirements of subrule 20.3(9) and a statement as to the location of the utility's offices where such maps, except those deemed confidential by the commission, are accessible and available for examination by the commission or its agents. The verification and map location information shall also be reported to the commission upon other occasions when significant changes occur in either the maps or location of the maps.
- b. Electric service record. Each utility shall compile a monthly record of electric service showing the production, acquisition, and disposition of electric energy; the number of customer terminal voltage investigations made; the number of customer meters tested; and such other information as may be required by the commission. The monthly "Electric Service" record shall be compiled not later than 30 days after the end of the month covered, and such record shall, upon and after compilation, be kept available for inspection by the commission or its staff at the utility's principal office within the state of Iowa. A summary of the 12 monthly "Electric Service" records for each calendar year shall be attached to and submitted with the utility's annual report to the commission.
- c. The utility shall keep the commission informed currently by written notice as to the location at which the utility keeps the various classes of records required by these rules.
- d. The utility's current rules, if any, published or furnished by the utility for the use of engineers, architects, electrical contractors, etc., covering meter and service installations shall be maintained and made available to the commission upon request.
- e. A copy of each type of customer bill form in current use shall be filed with the commission.
- f. A copy of the adjustment calculation shall be provided to the commission prior to each billing cycle on the forms adopted by the commission.
- g. Residential customer statistics. Each rate-regulated electric utility shall file with the commission on or before the fifteenth day of each month one copy of the following residential customer statistics for the preceding month:
 - (1) Number of accounts;
 - (2) Number of accounts certified as eligible for energy assistance since the preceding October 1;
 - (3) Number of accounts eligible for energy assistance and past due;
 - (4) Number of accounts past due;
 - (5) Total revenue owed on accounts past due;
 - (6) Total revenue owed on accounts eligible for energy assistance and past due;
 - (7) Number of disconnection notices issued;

- (8) Number of disconnection notices issued on accounts eligible for energy assistance;
 - (9) Number of disconnections for nonpayment;
 - (10) Number of reconnections;
 - (11) Number of accounts determined uncollectible; and
 - (12) Number of accounts eligible for energy assistance and determined uncollectible.
- h.* List of persons authorized to receive commission inquiries.
- (1) Each utility shall file with the commission in the annual report required in rule 199—23.1(476) a list of names, titles, addresses, and telephone numbers of persons authorized to receive, act upon, and respond to communications from the commission in connection with:
 1. General management duties;
 2. Customer relations (complaints);
 3. Engineering operations;
 4. Meter tests and repairs;
 5. Franchises for electric lines;
 6. Certificates for electric generating plants; and
 7. Outages and interruptions 24 hours a day.
 - (2) The contact information required by this paragraph shall be kept current as changes or corrections are made.

This rule is intended to implement Iowa Code section 476.2.

[ARC 9352C, IAB 6/11/25, effective 7/16/25]