

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.

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