

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.