

# Utility Annual Report Filings

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### Filing an Annual Report with the IUB

Each public utility in Iowa is required to file an annual report with the Iowa Utilities Board on or before April 1 of each year. The reports are to cover operations of the previous calendar year. If a utility ceases operations through a merger or sale of its plant during the calendar year, each utility involved in that transaction is required to file a separate annual report covering the period up to the date of the merger or sale. In this case, reports are required to be filed within 90 days of the merger or sale.

The entire annual report is to be filed electronically with the Iowa Utilities Board through the Electronic Filing System ([EFS](#)). All filings are officially filed with the Office of the Executive Secretary of the Board once they have been "accepted" by the Records and Information Center of the Board. Company contact information and e-mail address must be up-to-date.

Each page of the report form must be completed and submitted to the Iowa Utilities Board. The words "none" or "not applicable" may be used to complete a schedule when they accurately and fully state the facts. All reports are to be prepared for and certified to the Iowa Utilities Board.

- Each utility uses their [complete company name](#) and assigned [company number](#).
- Total gross revenues of a utility cannot be protected from public inspection since they must be released as part of the assessment of the Board as required by [Iowa Code § 476.10](#).

### Annual Report Requirements

In January of each year, Board staff sends an email to the utility contact for each utility required to file an annual report. This email contains a link to the blank annual report form(s) to be used that year. This process serves as a reminder and is also necessary because the content of the forms changes each year. Some years there are significant changes to the content of the reports, however, most years the changes are minimal.

The Board rules address some specific content requirements for the annual reports. The Board has the authority and flexibility to require other or additional information as necessary. For instance, as new Board rules are adopted, annual reporting requirements may be included. Staff attempts to incorporate those requirements into the existing annual reports. At other times, the Board information needs change which require additional information to be filed. An example of this type of modification to the annual report form would be where the large rate-regulated electric utilities provided plant-specific information and the non-rate regulated utilities did not. Staff wanted this

information to be filed on a consistent manner for all the electric utilities serving Iowa. As a result, staff included a modified version of the information that was filed by the rate-regulated electric utilities in the annual report forms for the municipal and rural electric cooperatives.

## **Annual Report Forms**

Below are links to the 2010 annual report forms which are the most currently available.

### **Rate-Regulated and Formerly Rate-Regulated Utilities**

- Electric utilities - [Form IE-1](#) and [FERC Form 1](#)
- Rate-regulated rural electric cooperatives - [Form EC-1](#) (Word) or [Form EC-1](#) (Excel)
- Gas utilities - [Form IG-1](#) and [FERC Form 2](#)

### **Nonrate-Regulated Utilities**

- Municipally owned electric - [Form ME-1](#) (Word) or [Form ME-1](#) (Excel)
- Municipally owned gas utilities - [Form MG-1](#) (Word) or [Form MG-1](#) (Excel)
- Non-rate-regulated rural electric cooperatives - [Form EC-1](#) (Word) or [Form EC-1](#) (Excel)
- Generation and Transmission Cooperatives and Agencies - [Form EC-1N](#)
- Certified Natural Gas Providers - [Form CNGP-1](#). Please see the CNGP web page for [instructions](#) on filing a CNGP annual report.

There are many uses for the information contained in the annual reports. The information is used by our staff, other state agencies, other utilities, and the general public. As new issues arise, the historical annual report information is available to research and verify other sources of information.

Every year the following are the reports generated from information filed in the annual reports:

- [Revenues, Sales and Customers by Customer Class Report](#).
- The Notification of Complaints Resolution Process information.
- The Notification of Energy Assistance Funds information.
- The Notification of Customer Contribution Fund information.
- [The Exterior Lighting information](#).
- [The Unclaimed Property information](#).
- Assessable Revenues for Direct and Remainder Assessment.
- The Energy Center and Global Warming Center Assessable Revenues.

The reports are generated as soon as all the utilities have filed an annual report or at the end of June, if there are still some utilities who have not filed. For those utilities that have not filed an annual report within 30 days of April 1, a non-compliance letter is mailed to the company contact. The letter states that it constitutes written notice of a

specific violation of a Board rule, pursuant to [Iowa Code § 476.51](#). Failure to meet the requirements of [199 IAC 23.1\(2\)](#) within 30 days of the date of the letter may subject the utility to a civil penalty of not less \$100 per violation. Each day a violation continues after the time specified for compliance is considered a separate and distinct offense. Only one utility has been subject to a civil penalty for noncompliance in filing their annual report.

**Helpful Links:**

**Iowa Code Chapter 476 –**

<http://www.legis.iowa.gov/DOCS/ACO/IC/LINC/Chapter.476.pdf>

**Iowa Administrative Code Chapter 23 –**

<http://www.legis.state.ia.us/aspx/ACODocs/ruleList.aspx?pubDate=9-7-2011&agency=199&chapter=23>

The following table lists each type of report generated from the annual reports, the number of utilities affected, and any statutory reference to the process or report:

<b>Annual Compilation of Data</b>		<a href="#">IAC 199-23.1(2)</a>
(Revenues, Sales and Customers by Customer Class)		
(1) Investor Owned Utilities		
(a) Electric	2 Utilities	
(b) Gas	4 Utilities	
(2) Municipals		
(a) Electric	136 Utilities	
(b) Gas	53 Utilities	
(3) REC	49 Utilities	
(4) Certified Natural Gas Providers	18 Utilities	
<b>Notification of Complaints Resolution Process</b>		<a href="#">IAC 199-19.4(1)</a> and <a href="#">20.4(2)</a>
(a) Electric	187 Utilities	
(b) Gas	57 Utilities	
<b>Notification of Energy Assistance Funds</b>		<a href="#">IAC 199-19.4(15)g</a> and <a href="#">20.4(15)g</a>
(a) Electric	187 Utilities	
(b) Gas	57 Utilities	
<b>Notification of Customer Contribution Fund</b>		<a href="#">IAC 199-19.15(3)</a> and <a href="#">20.15(3)</a>
(a) Electric	187 Utilities	
(b) Gas	57 Utilities	
<b>Exterior Lighting</b>		<a href="#">IAC 199-35.15(2)</a>
(a) Investor-Owned Electric	2 Utilities	
(b) Municipal Electric	136 Utilities	
(c) REC	49 Utilities	
<b>Unclaimed Property</b>		<a href="#">IOWA CODE § 556</a>
(a) Electric	2 Utilities	
(b) Gas	4 Utilities	
<b>Assessable Revenues for Direct and Remainder Assessment</b>		<a href="#">IAC 199-17.6(476)</a>
(1) Investor Owned Utilities		
(a) Electric	2 Utilities	
(b) Gas	4 Utilities	
(2) Municipals		
(a) Electric	136 Utilities	
(b) Gas	53 Utilities	
(3) REC	49 Utilities	
<b>Energy Center and Global Warming Center Assessable Revenues</b>		<a href="#">IAC 199-17.7</a>
(a) Investor-Owned Electric	2 Utilities	
(b) Municipal Electric	136 Utilities	
(c) REC	49 Utilities	