

## IOWA UTILITIES BOARD

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| IN RE:<br><br>REVIEW OF UTILITY RECORDS RULES<br>[199 IOWA ADMINISTRATIVE CODE<br>CHAPTER 18] | DOCKET NO. RMU-2023-0018 |
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### ORDER ADOPTING AMENDMENTS

On November 2, 2023, the Utilities Board (Board) issued an order commencing a rulemaking in which it proposed to re-promulgate 199 Iowa Administrative Code chapter 18. On November 29, 2023, the Notice of Intended Action (NOIA) was published in the Iowa Administrative Bulletin (IAB) as ARC 7123C.

The Office of Consumer Advocate, a division of the Iowa Department of Justice; Iowa Communications Alliance; and ITC Midwest LLC provided comments on the NOIA.

On December 19, 2023, the Board held the first of two public hearings in which interested persons were allowed to participate by presenting oral comments or responding to Board questions regarding any filed comments. On January 3, 2024, the Board held the second public hearing. The Board has reviewed the written comments filed by interested persons and the oral comments provided at the public hearings. All oral and written comments received were supportive of the proposed amendments set forth in the NOIA.

The final language is shown in the Adopted and Filed attached to this order as Attachment A and incorporated herein by this reference. The changes included in the Adopted and Filed are minor grammatical changes and removal of the definition of

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“FCC rules.” The Adopted and Filed will be published in the IAB and will be the official version of the chapter 18 rulemaking action. The published Adopted and Filed may contain minor editorial changes.

**IT IS THEREFORE ORDERED:**

1. Re-promulgated 199 Iowa Administrative Code chapter 18, as shown in the attached Adopted and Filed, is adopted by the Utilities Board.
2. The Adopted and Filed attached to this order shall be submitted to the Administrative Code Editor for review and publication in the Iowa Administrative Bulletin.

**UTILITIES BOARD**

Erik M. Helland Date: 2024.01.18  
11:10:18 -06'00'

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Joshua Byrnes Date: 2024.01.18  
11:42:26 -06'00'

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ATTEST:

Jackie Yearington Date: 2024.01.18  
14:01:13 -06'00'

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Sarah Martz Date: 2024.01.18  
13:16:34 -06'00'

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Dated at Des Moines, Iowa, this 18th day of January, 2024.

UTILITIES DIVISION [199]

Adopted and Filed

The following rulemaking action is proposed:

ITEM 1. Rescind 199—Chapter 18 and adopt the following **new** chapter in lieu thereof:

CHAPTER 18  
UTILITY RECORDS

**199—18.1(476) Definitions.** The following terms, when used in this chapter, have the meanings shown below:

“*FERC rules*” means the rules and regulations of the Federal Energy Regulatory Commission under the Federal Power Act and Natural Gas Act as published in the CFR.

“*NARUC guidelines*” means the guidelines published by the National Association of Regulatory Utility Commissioners.

“*RUS rules*” means the rules and regulations of the Rural Utilities Service, 7 CFR Part 1767, of the United States Department of Agriculture applicable to electric and telephone borrowers of the RUS under the terms of their mortgages to the RUS.

**199—18.2(476) Location of records.** All records kept pursuant to any rules of the board, or necessary for the administration thereof, shall be kept or made accessible within this state unless otherwise authorized by the board, including:

**18.2(1)** The utility’s tariffs.

**18.2(2)** A record of the telephone number and business location of the utility’s administrative, technical, and operating personnel within the state.

**18.2(3)** The most recent inspection report.

**18.2(4)** The most recent rate case filing.

**18.2(5)** Annual reports for the past five years.

**18.2(6)** Shareholder’s reports for the past five years.

**18.2(7)** Form IG-1 (gas utilities).

**18.2(8)** Form IE-1 (electric utilities).

**18.2(9)** Information regarding the location of other books, records, and accounts to be maintained or made accessible pursuant to statute or rule.

**199—18.3(476) Availability of records.** All records kept pursuant to any rules of the board, which are of a general corporate nature or otherwise pertain to the utility’s operations as a whole, shall be made available for examination by the board during normal business hours, unless otherwise authorized by the board. Upon receipt by a utility of a formal request in writing from the board for records or information pertaining to records required by any board rule, the utility shall provide the requested information to the board within 15 days of receiving the written request from the board unless the utility files an objection to the request or a request for an extension of time within seven days of the utility’s receipt of the information request. The objection or request for extension of time shall be filed in writing and state the concise grounds for relief. If the board finds that the objection or request for extension of time does not have merit, the information originally requested shall be provided immediately upon receiving notice of the board’s decision.

**199—18.4(476) Electric utilities other than rural electric cooperatives.**

**ATTACHMENT A**

**18.4(1) *Units of property.*** Rate-regulated electric utilities shall maintain an accounting system for Units of Property in Accounting for Additions and Retirements of Electric Plant in accordance with 199—Chapter 16, uniform systems of accounts—electric rules.

**18.4(2) *Preservation of records.*** All electric utilities subject to regulation by the board shall preserve the records of their operations in accordance with the provisions of Part 125 of the FERC rules, 18 CFR Part 125, Preservation of Records of Public Utilities and Licensees, as issued on August 15, 2000. Rate-regulated companies shall further ensure the preservation of records of associated companies, whether or not the associated companies are themselves utilities, as necessary to support the cost of services rendered to the utility by the associated companies.

**199—18.5(476) Rural electric cooperatives.**

**18.5(1) *Units of property.*** Rural electric cooperatives (RECs) subject to rate regulation by the board shall adopt the RUS rules contained in RUS 7 CFR Part 1767 published May 27, 2008. The REC shall maintain sufficient records to support additions to plant, retirement units, and replacements of electric plant, in accordance with 7 CFR Part 1767.10, Definitions; 7 CFR Part 1767.15, General Instructions; 7 CFR Part 1767.16, Electric Plant Instructions; and 7 CFR Part 1767.20, Plant Accounts.

**18.5(2) *Preservation of records.*** RECs shall preserve the records of their operations in accordance with the provisions of the RUS rules contained in RUS Bulletin 180-2, Record Retention Recommendations for RUS Electric Borrowers, issued June 26, 2003.

**199—18.6(476) Gas utilities.**

**18.6(1) *Units of property.*** Rate-regulated gas utilities shall maintain an accounting system for Units of Property in Accounting for Additions and Retirements of Gas Plant in accordance with 199—Chapter 16, uniform systems of accounts—gas rules.

**18.6(2) *Preservation of records.*** All gas utilities subject to regulation by the board shall preserve the records of their operations in accordance with the provisions of FERC rules, 18 CFR Part 225, Preservation of Records of Natural Gas Companies, as issued August 15, 2000. Rate-regulated companies shall further ensure the preservation of records of associated companies, whether or not the associated companies are themselves utilities, as necessary to support the cost of services rendered to the utility by the associated companies.

**199—18.7(476) Water, sanitary sewage, and storm water drainage utilities.**

**18.7(1) *Units of property.*** Rate-regulated water, sanitary sewage, and storm water drainage utilities shall maintain an accounting system for Units of Property in Accounting for Additions and Retirements of Water Plant in accordance with 199—Chapter 16, uniform systems of accounts—water rules.

**18.7(2) *Preservation of records.*** All water, sanitary sewage, and storm water drainage utilities subject to regulation by the board shall preserve the records of their operations in accordance with the provisions of the NARUC guidelines: Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities, revised October 2007 edition. Regulated water, sanitary sewage, and storm water drainage utilities shall further ensure the preservation of records of associated companies, whether or not the associated companies are themselves utilities, as necessary to support the cost of services rendered to the utility by the associated companies.

These rules are intended to implement Iowa Code sections 476.31 and 546.7.