### State of Iowa Code:

Grants the authority of the Iowa Utilities Commission to:

"...allocate and charge directly the expenses attributable to its duties to the person bringing a proceeding before the commission, to persons participating in matters before the commission, or to persons subject to inspection by the commission."

476.10(1)(a)

## Quarterly Direct Billing

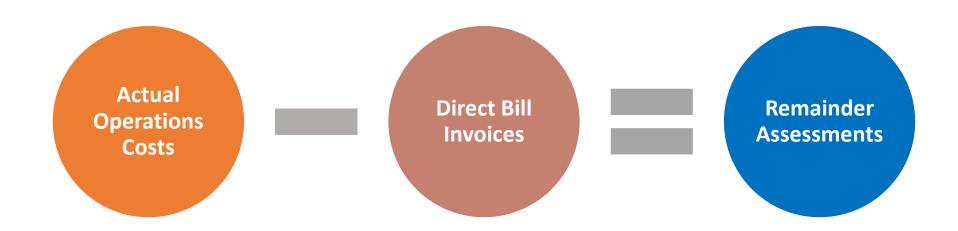


"The commission may assess the amount remaining after the deduction to all persons providing service over which the commission has jurisdiction...."

"If any portion of the remainder can be identified with a specific type of utility service, the commission shall assess those expenses only to the entities providing that type of service over which the commission has jurisdiction..."

476.10(1)(b)

# Industry & Final Remainder



## Industry Remainder

RE

• All time/expenses relating to electric utilities but not specific to one company. Examples: electric rulemakings, research, complaint investigations, etc.

RG

• All time/expenses relating to gas utilities but not specific to one company. Examples: gas rulemakings, research, complaint investigations, etc.

RT

• All time/expenses relating to telecommunication utilities but not specific to one company. Examples: telecom rulemakings, research, complaint investigations, etc.

RW

• All time/expenses relating to water utilities but not specific to one company. Examples: rulemakings, research, complaint investigations, etc.

#### Final Remainder

