

199—17.2(475A,476) Definitions. The following definitions apply to the rules in this chapter.

17.2(1) A “direct assessment” is the charge to a person bringing a proceeding before the board or to persons participating in matters before the board:

a. For expenses incurred by the board attributable to the board’s duties related to such proceeding or matter; and

b. For certified expenses incurred and directly chargeable by the consumer advocate in the performance of its duties related to such proceeding or matter.

The term “person” includes any legal entity. However, “person” does not include the consumer advocate.

17.2(2) A “remainder assessment” is the charge to all persons providing service over which the board has jurisdiction for the total expenses incurred during each fiscal year in the performance of the board’s duties under law and the certified expenses of the consumer advocate after deducting the direct assessments. The remainder assessment may consist of two parts: expenses that can be identified with a specific type of utility service, and expenses that cannot be so identified.

17.2(3) “Overhead expenses” are all operating costs of the board and the consumer advocate excluding salaries and related benefit costs borne by the state.

17.2(4) “Gross operating revenues from intrastate operations” include all revenues from Iowa intrastate utility operations during the last calendar year, except uncollectible revenues, amounts included in the accounts for interdepartmental sales and rents, and gross receipts received by a cooperative corporation or association for wholesale transactions with members of the cooperative corporation or association, provided that the members are subject to assessment by the board based upon the members’ gross operating revenues, or provided that such member is an association whose members are subject to assessment by the board based upon the members’ gross operating revenues.