

199—31.1(476) Applicability and definition of terms. This chapter applies to all rate-regulated gas or electric public utilities and rate-regulated telephone utilities providing local exchange telecommunication service. All terms used in this chapter shall be defined as the terms are defined in Iowa Code section 476.72 unless further defined in this chapter.

“Fully distributed cost” is a costing approach that fully allocates all current and embedded costs to determine the revenue contribution of regulated and nonregulated affiliate operations.

“Net book value” means the original purchase price minus depreciation.