

**199—31.1(476) Applicability and definition of terms.** This chapter applies to all rate-regulated gas, electric, water, sanitary sewage, or storm water drainage service public utilities. 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.  
[ARC 3063C, IAB 5/10/17, effective 6/14/17; ARC 6761C, IAB 12/28/22, effective 2/1/23]