

199—33.2(476) Definitions. 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.

“Exception time reporting” is when an employee works predominantly in either utility or nonutility operations and only reports time worked in the less predominant area.

“Filing threshold” means that the summation of an electric or gas utility’s revenues recorded in FERC accounts 415 and 417 equals 3 percent of a utility’s operating revenues recorded in FERC account 400, or the summation of a water utility’s revenues from nonutility service equals 3 percent of the utility’s operating revenues. The revenues in these accounts will be as recorded in the annual FERC Form 1 for electric and combination utilities and FERC Form 2 for gas utilities.

“Fully distributed cost” is a costing approach that fully allocates all current and embedded costs to determine the revenue contribution of utility and nonutility services.

“Incidental activities” are activities that are so closely related to the provision of utility services and limited in scale that it is impracticable to identify separately the costs of such activities.

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

“Nonproductive work time” is time for which an employee is paid but which is not specifically attributable either to utility or to nonutility operations.

“Positive time reporting” is when productive work time is accounted for and allocated to utility operations or nonutility operations.

“Study time reporting” is when periodic studies are done to determine the amount of productive work time being spent on utility versus nonutility operations.

“Utility operating revenues” are the dollar amounts recorded in FERC account 400.

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