**Section 712.115 Cost Pools**

a) Where the apportionment of costs to regulated and nonregulated activities cannot be determined through the nature of the Part 710 Account, cost pools are defined to permit this analysis. Cost pools represent a homogenous group of costs that have a unique cost determinant.

b) This Part specifies the minimum level of cost pool detail required to distinguish the costs of regulated and nonregulated services. Each local exchange carrier may utilize additional detailed cost pools as appropriate in order to improve the regulated and nonregulated apportionment process. Where detailed cost pools not specified in this Part are used by a carrier, it must file with the Manager of Accounting of the Commission detailed information in the format outlined in Subpart E that identifies the basis of the cost pool apportionment and the subsequent regulated/nonregulated apportionment basis. Any reasons and justification for the deviation shall be stated in the comments or attached.

c) Where accounting systems and procedures of a local exchange carrier do not allow disaggregation of costs to particular pools specified by this Part, such cost pools need not be populated.

(Source: Amended at 27 Ill. Reg. 12489, effective August 1, 2003)