**Section 712.285 Account Transaction Analysis – Regulated/Nonregulated**

a) Several of the cost pools consist of costs whose regulated and nonregulated characteristics can only be defined through the direct analysis of transactions during the period. Direct analysis of an account requires an examination and review of the transactions made into the account to determine the proper categorization of the expenditures as to the regulated, nonregulated, or shared cost pools.

b) Account transaction analysis is used to apportion selected cost pools to regulated and nonregulated activities in the following accounts.

Account 1438 Deferred Maintenance and Retirements

Account 2002 Property Held for Future Telecommunications Use

Account 2003 Telecommunications Plant Under Construction

Account 2005 Telecommunications Plant Adjustment

Account 2006 Nonoperating Plant

Account 2007 Goodwill

Account 4100 Net Current Deferred Operating Income Taxes

Account 4340 Net Noncurrent Deferred Operating Income Taxes

Account 5300 Uncollectible Revenue

Account 6790 Provision for Uncollectible Notes Provision

Account 7100 Other Operating Income and Expense

Account 7200 Operating Taxes

Account 7300 Nonoperating Income and Expense

Account 7400 Nonoperating Taxes

Account 7600 Extraordinary Items

c) Uncollectible revenues. Account 5300 Uncollectible Revenues, associated with furnishing regulated services, will be directly assigned to regulated activities. Uncollectible revenues associated with nonregulated activities will be directly assigned to nonregulated activities and specifically identified in a nonregulated subsidiary record category.

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