**Section 712.315 General Allocator**

a) This Part prescribes the use of a general allocator to apportion those costs pools for which no direct or indirect measures of cost causation are available.

b) Selected cost pools in the following accounts are apportioned using the general allocator:

Account 1438 Deferred Maintenance and Retirements

Account 2110 Land and Support Assets

Account 2690 Intangibles

Account 6510 Other Property, Plant and Equipment Expenses

Account 6720 General and Administration

Account 7300 Nonoperating Income and Expense

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