**Section 712.5300 Account 5300 Uncollectible Revenue**

a) Regulated cost pool

1) Cost Pool Apportionment Basis: Direct reporting

2) Regulated/Nonregulated Apportionment Basis: Directly assigned to Regulated

3) Cost Definition: Directly attributable

b) Nonregulated cost pool

1) Cost Pool Apportionment Basis: Direct reporting

2) Regulated/Nonregulated Apportionment Basis: Directly assigned to Nonregulated

3) Cost Definition: Directly assignable

c) Shared cost pool

1) Cost Pool Apportionment Basis: Directly reporting

2) Regulated/Nonregulated Apportionment Basis: Account transaction analysis

3) Cost Definition: Directly attributable