**Section 712.6720 Account 6720 General and Administrative**

a) Regulated cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

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

3) Cost Definition: Directly assignable

4) Comments: Apportioned among three cost pools based on analysis of transaction to account which may include functional analysis of certain types of charges. If detailed information is not available, entire account can be in general cost pool.

b) Nonregulated cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

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

3) Cost Definition: Directly assignable

4) Comments: Apportioned among three cost pools based on analysis of transaction to account which may include functional analysis of certain types of charges. If detailed information is not available, entire account can be in general cost pool.

c) General cost pool

1) Cost Pool Apportionment Basis: Residual of Account

2) Regulated/Nonregulated Apportionment Basis: General allocator

3) Cost Definition: Unattributable

4) Comments: Apportioned among three cost pools based on analysis of transaction to account which may include functional analysis of certain types of charges. If detailed information is not available, entire account can be in general cost pool.