**Section 712.7100 Account 7100 Other Operating Income and Expenses**

a) Custom work cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

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

3) Cost Definition: Directly assignable

b) Other operating gains or losses cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

2) Regulated/Nonregulated Apportionment Basis: Account transaction analysis

3) Cost Definition: See subsection (b)(4)

4) Comments: An analysis is performed to determine from which type of asset the gains or losses were realized. Each transaction will then be apportioned using the same methodology used for the respective asset.